

Request for Consolidation of Tax lots

Consolidations of real property accounts can be accomplished as long as the following conditions are met:

- Taxes must be paid on all of the accounts. (ORS 308.210(3)(4)). Contact the Umatilla County Assessment & Taxation office at (541)276-6219 to verify the amount of taxes due. If the consolidation request is received after July 1st, but before the tax rolls have been certified (usually in November) the consolidation will be require a prepayment of the estimated taxes and will be held until taxes are paid.
- A letter from the Mortgage Company consenting to the consolidation must accompany the consolidation request. ORS 311.280(2).
- The owner names must be exactly the same on all of the tax lots being consolidated. ORS 308.215, including initials used. If they are not, deeds will need to be recorded making them identical.
- Code areas on property tax statements must be the same.
- The property fits on one assessor map.
- The properties are contiguous to one another.
- Improvements are located on only one of the parcels being consolidated. Exceptions to this include commercial properties.
- If the consolidation request requires the appropriate planning department authorizes the form.
- \$20 consolidation fee paid.

To submit a Consolidation request: Please print off a copy, fill in the appropriate information, obtain planning's approval and submit the form to the Umatilla County GIS Department at 216 SE 4th St. Pendleton, OR 97801.

Disclaimer

There are three types of consolidations:

- 1) **Consolidate Tax Accounts** – The purpose for this type of consolidation request is to consolidate multiple tax accounts (i.e., tax lot numbers) into ONE tax account in order to receive ONE tax statement. The property taxes on each property will not change nor will the property boundaries be modified. Tax accounts that were consolidated can be in separate tax accounts again by the request of the property owners. The consolidation form must be completed by the property owners and approved by the Assessor's Office for the consolidation request to be granted.

This type of consolidation is created using the attached consolidation form.

- 2) **Consolidate Property** – The purpose of this type of consolidation request is to eliminate the property lines between multiple properties and create one larger property. The process for consolidating multiple properties into one property is by submitting a property line adjustment application to your local planning department. The property owner must then record a deed with a legal description of the entire property in order to complete the property consolidation. The property lines between the consolidated properties will be removed from the Assessors Map sometime after the deed is recorded in the Umatilla County Records Office.

This type of consolidation requires a deed

- 3) **Consolidate Subdivision Lots or Parcels into a Partition Plat** – The purpose of this type of consolidation request is to consolidate subdivision lots or parcels created through a partition plat. A property owner must submit a replat application to the local planning department for review in order to complete the consolidation. A surveyor must be involved in the replat process. The property lines between the consolidated lots or parcels will be removed from the Assessors Map after the replat is recorded in the Umatilla County Records Office

This type of consolidation requires a surveyor and replat or partition plat

Umatilla County

Department of Assessment, Taxation, & GIS



OWNER'S REQUEST FOR CONSOLIDATION

I (We), the undersigned, hereby request the Umatilla County Assessment, Taxation, & GIS Department to consolidate the following **tax account numbers** in accordance with ORS 308.210 & 308.28. This request is a Type I Consolidation. See description attached.

I (We) understand that the cost of \$20 must be paid at time of submission of request

MAP	TAX LOT	CODE AREA	ACCOUNT NUMBER

I understand that the following listed items **MUST** be checked by me and that the tax lots **CANNOT** be consolidated if the following requirements are not met:

- ☐ Ownership must be identical, including initials
- ☐ Tax lots are on the same map or can be shown on the same map
- ☐ Tax lots are contiguous
- ☐ Requested by June 30 of the current year (requests made after June 30 will be process for the next fiscal year)
- ☐ Same taxing district code
- ☐ Planning Department's signed authorization _____
- ☐ Must attach a letter of approval from a lender if there is a mortgage on any part of the property
- ☐ All title holders must sign
- ☐ Taxes are paid in full

Signature of All Title Holders

Date of Request

Phone Number: _____

NOTE: Consolidation form will only be valid for one year after it is signed. If we are unable to work the consolidation, you will need to resubmit a form after the one year has expired.

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BELOW TO BE FILLED OUT BY THE GIS DEPARTMENT

- ☐ No taxes due on above referenced accounts. All taxes must be **paid in full** before the consolidation per ORS 308.210
- ☐ \$20 fee paid.

Tax Office Deputy's Initials

Date

A&T Deputy's Initials

Date

Transaction #

Assessor
Rachael Reynolds

GIS Supervisor
McKenzie Bowey

Updated 04/29/2025
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