

## **Policy For Dividing or Combining Parcels**

**Dividing or combining parcels can have a major effect on how buyers and sellers pay property taxes.**

**If a property owner sells only a portion of a property and not the whole parcel, or if two or more parcels are combined into one large parcel, either activity requires re-mapping and reappraising the new parcels.**

**HCAD appraises property per its status the first day of the year. In a county as large as Harris County, this means any divisions or combination of parcels described in deeds or transactions filed for record after January 1 of the current year will not be processed until the following year.**

**For 2025, a deed or transaction describing major changes in boundaries must have been filed for record on or before January 1, 2025. If the deed is filed later in 2025, changes to an existing parcel will not be processed until 2026.**

**There are a few exceptions to this policy. The district will continue to divide or combine properties necessary to recognize exemptions taking effect during the year. These include exemptions for those age 65 and older, disabled persons, 100% disabled veterans, governmental, religious and charitable organization exemptions. Adding or deleting special agricultural valuation during the year may also apply.**

**It is important for title companies to understand the district's policy on dividing or combining parcels when advising buyers and sellers how property taxes will be paid for the year of sale. The tax assessors will not receive certified changes based on the redefined property until the following year, so tax bills for the year of the sale will reflect the January 1 status of the property.**

**If you have any questions concerning this policy, please contact our Information Center at 713-812-5882 or by email using the webform found under ABOUT > CONTACT US > ACCOUNT QUESTIONS. The form to request dividing or combining parcels is available on the web site under FORMS> GENERAL INFORMATION.**