Objective of the Segregations Departments:

The objective of the segregations department is to create new parcels for the Assessor’s Office. New parcels can be created in various ways (listed below). The segregations department is also called-upon by taxpayers or different agencies to verify mapping / ownership discrepancies.

General Overview of Process of Creating New Parcels:

Typically, all changes to parcels are first approved by planning departments. If the Assessor’s Office receives calls from taxpayers asking how to change their boundary lines, you need to direct them to first contact their city or county planners. The planning department will walk them through their process of approval and charge the taxpayer fees. If a tax payer does not want to go through the planning department, you need to let them know there is a possibility they will have issues in the future of getting building permits if they do not get the approval to change their lines. We want them to avoid possible future problems.

So, the taxpayers will work through the Planning Department to get their new boundary lines approved, and then the documents get recorded with the County Auditor’s Office. All current taxes owed will get paid, and then the Assessor’s Office can move forward with updating the mapping and parcel information. The original parcels (also known as ‘parent’ parcels) get deleted (become inactive after a certain date) and the new parcels (also known as ‘child’ parcels) get created (become active as of a certain date).

The taxes needing to be paid are per RCW. Because taxes get paid, you then delete the originals and create the new parcels for the future tax year. So if the BLA documents get recorded on June 16th, 2020, the taxes will be paid and you complete the BLA for the 2020/2021 tax year. 2021’s tax statement will reflect the changes you made to the parcels.

In an ideal world there would not be any issues with the documents that get recorded and the Assessor’s Office can process the changes, but sometimes there are typos or ownership issues that will need to be addressed before moving forward. In that situation you can contact the planning departments, surveyors, title companies, attorneys, or taxpayers to get the situation resolved. It is best to deal with the issues and put files on hold rather than creating issues for the future.

The Segregations Department does some of the following when setting up the new parcel information: New parcel numbers, legal descriptions, addresses, sizes, special assessments, TCAs, and processes the excises. They will also upload the survey to the images and copy the images that were on the original parcels to the new parcels.

It is up to the Segregations Department to also catch if there are Mobile Home parcels, Leasehold parcels, or Personal Property parcels linked to the original parcels. That information needs to be carried over to the new parcels. If the new parcels will have exemptions, they need to notify the person in the office who updates exemptions, for both government / DOR exemptions and senior exemptions.

If there are multiple parcels involved and they have different TCAs, depending on how large the transfer piece/overlapping piece is that now falls into two different TCAs, you may have to create more parcels than originally intended. If a new parcel falls in two different TCAs, you may have to create two parcels that are “linked with a sales restriction”. They have the same legal description but you state at the beginning “the portion of the following description that is in TCA xxxx” and then at the end of the description you state “linked with sales restriction to parcel xxx, that portion of parcel is in TCA xxxx”. You would do the same situation for similar situations when parcels become part in a mosquito district and part not.

After setting up the parcels, the Segregations Department then sends the new information to the Appraisers. The Appraisers will then determine things such as land and improvements values, the neighborhood codes, and the use codes. Those can sometimes match what the original parcels information was but can differ.

After the Appraiser completes their updates, the Segregations Department receives their information back and will finish the process of deleting and activating parcels and then performing an audit check.

The most important part of the audit check is the values. Depending on the time of year, the original values must balance to the new parcel values. If you are dealing in year layers that have already been certified, that is when you have to balance. If you are in the time period of working on BLAs for the next tax year that has not been certified yet, the appraiser will be able to set values at full market value. For example, if a parcel that is currently valued at $60,000 is split into two new parcels, the appraiser may believe the new full market value of each one is $45,000 and $55,000, totaling $100,000 which does not balance with the original value. Those new values are okay if certification has not happened for that specified year layer. If the split is being done in a year layer that has already been certified, the two new values must equal a total of $60,000 to balance with the original parcel, like $40,000 and $20,000 for example.

There will be situations where you are only dealing with the future tax year, so the appraiser does not need to balance. More often there will be situations where you have one year that is certified already, so that year needs to balance, and then the second year layer will be for the future tax year and the full market value can be set. In an ideal situation you would only be having to do the future tax year layer, but when there are times of lock out in the December to January range, at the point where you can start processing BLAs again, you will have to go back to balance for the year the BLA was originally submitted in, balance that year, and then update the new parcel information for also the new year layer that was created during lock out. For example the BLA was recorded in November 2020, so you would process it for the 2020/2021 tax year layer. However, we are locked out in December to January and did not get a chance to process the BLA before lock out. So now you are back in the system in February and need to process the BLA for the 2020/2021 tax year and need to have those values balance because the values were certified during lock out. During lock out there was also the set up of the 2021/2022 tax year layer. So you will need to also set up the new parcel information for the 2021/2022 tax year layer and those values can be at full market and don’t need to balance for that layer.

For current use BLAs, you will need to do an extra back year. That back year will need balanced values. Often the reason for needing to do back years on current use properties is in case there are ever removals from the program and the appraiser needs extra years in the system to do so. Before you create the new parcels for current use BLAs, you will check in with the appraiser to make sure it is okay to proceed because sometimes they are waiting for extra paperwork on their end.

For exempt properties (government, DOR etc, not talking about senior exemptions), you will need to do an extra back year. That back year will need to balance. If there is a sale on a new property that is transferring between non and exempt owners, there will need to be a pro-ration set for the date of sale. The exemptions staff member will set the exemption up but the segregations department needs to be aware of the importance. What is happening in this situation is for example if a non-exempt owner has already paid their full 2020 taxes for the year, and then they sell a part of their property on October 1, technically they should not have to pay taxes for that full year because when the ownership is under an exemption, their taxes are lower. So the new parcels are made, and the parcel that changes over to the exempt owner will have a pro-rated exemption on it that states there was no exemption for this land from January 1 to September 30th. Then starting October 1st, there was an exemption. The pro-rated exemptions prompt the Treasurer’s Office to send refund tax payments for the last part of the year’s worth where the owner had already paid taxes for those days. It works the opposite way as well: If an exempt parcels sells part of their land to a non-exempt owner, and all 2020 taxes have been paid (a small tax fee because it was exempt) then there will be a pro-rated exemption on the new parcel saying the new parcel was exempt from January 1 to September 30th, then there was no exemption from October 1 to December 31st. So then the Treasurer’s Office is prompted to make a new tax statement for the new piece that will charge extra taxes for the rest of the year because that parcel is no longer exempt and should have extra charges for the days it was not getting the exemption rate. So if the date of sale was October 1, 2020, usually you would do a normal BLA for the 2020/2021 tax year layer. Because this is dealing with exempt properties, you will do the BLA for the 2019/2020 tax year (with the pro-rations on that year level) and then also the 2020/2021 year level, which will have the normal exemptions, no pro-rations added. If the BLA only involves exempt properties and no non-exempt ones, you will still need to do the back year just in case there is a sale later in the year, that way the system is set up properly for moving forward if a pro-ration ever needs to be added at a later date outside of the BLA you processed.

Different Ways Parcels are Created or Adjusted:

Merges, Splits, Boundary Line Adjustments (BLAs), Short Plats, Binding Site Plans, Long Plats, Condos, Right of Way Changes (takes or vacations), Leasehold Parcels, Size changes per surveys.

Depending on how far behind the office is on completing parcel changes, there could be more than one file in progress when you are looking at a parcel. For example, there could be a BLA in progress where a parcel is getting more land from the neighbor. Then there is a long plat on file under the same parcel number. The two different files should align, and you will work them in order of date submitted, completing the BLA and then the long plat if that was the order of recordings.

Merges, Splits, Boundary Line Adjustments (BLAs):

Merges are when one or more parcels are going to be combined to be under one parcel number moving forward. Splits are when one parcel is going to be divided into multiple parcel numbers moving forward. BLAs are when neighboring parcels make an adjustment of the property lines between them.

The new parcels are created by a deed document and usually has an approval document from the City or County Planning department. Current taxes will need to be paid. Usually a corresponding survey document is recorded (survey not required for Assessor’s Office). If there is a survey recorded, the new sizes of the parcels will be per the surveys or recorded documents (sometimes deeds list the size of parcel under the legal description). If there is no size listed anywhere, the new sizes will be per the GIS mapping system. In an ideal world the original parcel size would balance to the new children parcel size, but often it does not. The original size could have been incorrect. It is okay if they do not balance exactly.

For merges, there is usually only one deed or document recorded. They will specify in the document the owner is wanting to merge / combine / or consolidate their parcels. They will write a new legal description for the new parcel. The new parcel description could be all of the original legals with “together with” or “and” or “also” in between each one. Or it could be a completely new legal description. The outline of that new legal description should encompass all of the original land mentioned when drawn out.

For splits, a document could be done different ways. One way is the owner lists new parcels on a document such as A, B, C or 1, 2, 3 and writes the new legal descriptions, prompting the Assessor’s Office to create the multiple different parcels. Or the owner could do separate deeds from themselves to themselves for each new A, B, C parcel. One document or multiple documents are okay. The other way is a taxpayer could be deeding only part of their parcel to a new taxpayer. If the legal description only draws out half of their parcel for example, then the Assessor’s Office is prompted to create a new parcel number for the land under new ownership and it will have the new legal description per the document. The part of the original parcel that will remain under the original ownership (often referred to as the remainder parcel) will also receive a new parcel number and get updated information. Because that remainder parcel is sometimes not provided a new legal description for it, the Assessor’s Office creates that new legal description by copying the text of the original parcel and adding on “except the following per Auditor File Number xxx: (then type the legal description of the piece that is no longer part of the original)”. Instead of having to create your own remainder legal description, there could be instances where the owners record a document that has the new legal description for the other half of the parcel, you will just have to see what all of the documents recorded are and see how things align.

For Boundary Line Adjustments there are usually multiple deeds records. There are “transfer piece” deeds where the neighboring owners give portions of land to each other. Then each owner will record a deed that states their new legal description of their new complete parcel. For example, if there are two neighbors who are exchanging 10ft of land, there will be 1 deed to record the 10ft of land transfer going from X to Y, then 1 deed from owner X to owner X of their new property description, and 1 deed from owner Y to Y of their new description. The transfer piece should align with the new parcel descriptions, kind of like a puzzle. If everything does not line up, there are possible issues. There does not always need to be three deeds, but there should be at least two – one is the transfer piece deed and the other is the deed where the person who gained more land is stating they want that to be merged with their original parcel. If there is not a third deed for the piece who lost land, that is okay, you just use the remainder parcel technique in creating their new parcel.

If there is a situation where there is only a deed to transfer something small like 10ft, and not the deeds from X to X and Y to Y that state what their new legals are, then you would process that transfer deed as a split like mentioned above, creating a parcel number for the 10ft strip and a parcel number for the remainder piece. From what we could tell, we could infer that the neighbors would want that 10ft to be part of their main, larger parcel, but without any documentation recorded stating they want the pieces merged together, the Assessor’s Office cannot complete that part and would have to make the sliver piece for the time being until another document is recorded.

If the BLA documents create very little change to the parcels, you can continue the original parcel numbers and complete the BLAs as “Description Changes”. In that case you will adjust the mapping, size, and legal descriptions and process the excises. Then you give the information to the appraiser and they will change the land size tab and any values if they want. You may want to talk to the supervisor to see if they agree with the decision to continue the parcel numbers.

Consolidation for Tax Purposes / Splits for Tax Purposes:

If a taxpayer owns to parcels that are next to each other, they may want to get their pieces merged, because depending on how the parcels are being valued separately, they might get values lower when seen as one parcel. Also the owner wants to only receive one tax bill instead of two. If a taxpayer ever asks you about getting their parcel merged, always suggest speaking to Planning first to see if they can officially merge them through planning, and then we can finish the process like normal. If they do not want to go through Planning, then the Assessor’s Office can merge them with a signed paper from the owners that show they want to merge specific parcels together. They should still pay their current taxes before this is done. Instead of referencing BLA document AF#s at the end of the new legal descriptions, you will state (CONSOLIDATION FOR TAX PURPOSES).

If the current owner or previous owner had done the consolidation for tax purposes, they can then submit a signed paper stating they want the previously consolidated parcel split back out to the original lots. Although you are putting the parcel mapping back to the original, you will give completely new parcel numbers, do not use the old ones. Taxes will need to be paid to complete the split.

Leasehold Parcels:

Sometimes you will get a copy of a leasehold document where you will then create a leasehold parcel. The lease agreement is usually just for a building / improvements on an area of land. The document will write out the area of land the leasehold applies to. Reference past leasehold BLAs to see how they were done. You will want to link the leasehold to the land parcel. If leaseholds are ever ended and the Assessor’s Office gets notified, you can merge the leasehold parcel to the land parcel, meaning you continue the land parcel number and then delete the leasehold parcel, and the appraiser will merge the improvement value to the land parcel.

Short Plats:

Only a survey document is recorded. Check the ownership signature is the current owner. Check the parent legal description to make sure it draws out the outline of the new parcels and there are no discrepancies. These will not have new legal descriptions on the plat. New legals are example: Lot 1 of Short Plat 3550. If there are issues you will want to contact the surveyor / owner to re-record. Short plats are typically for the residential or agriculture appraisers, can possibly be for a commercial property. There are usually no remainder pieces after processing Short Plats.

If there are ever errors on short plats and they get re-recorded to fix something, be aware the re-recording could get filed under the Short Plat folder, or it could get filed under the survey folder, so you may need to check both.

Binding Site Plans: Only a survey document is recorded. Check the ownership signature is the current owner. Check the parent legal description to make sure it draws out the outline of the new parcels and there are no discrepancies. These documents sometimes have new legal descriptions for the new parcels, but it is not required. The new legals cans be: Lot 1 of Binding Site Plan 3550. Or if the document has new legal descriptions written on it, you will say the new legal description is: Lot 1 of Binding Site Plan 3550 ALSO KNOWN AS xxxx (legal description on document). When the land is transferred to new owners, either description is acceptable, even if they don’t mention the BSP lot # and only write the longer legal description. It should all draw the same thing. You will want to draw out the legal descriptions on the survey and make sure they match the drawing. If they do not match, you will want to contact the surveyor/owner to re-record. BSPs are typically for commercial property. There are usually no remainder pieces after processing Binding Site Plans. Binding Site Plans are not in their own folder like Long Plats, Short Plats, and Condos. They are in the survey folder, so you need to check the survey folder at least weekly to see if there are any Binding Site Plans mixed in the batch. The heading of the survey will mention Binding Site Plan and there will be government official approval signatures like other plats.

Long Plats:

Check parent legal description on plat. Check ownership. Sometimes for plats there will be a remainder parcel. To get the size of the remainder parcel, if the plat legal description section lists the totals size of the plat (this total is more accurate than adding up the individual lot sizes because this total includes the road area too), you can subtract that from the parent size. If there is no size listed, you can say the new remainder parcel’s size is per GIS mapping system.

Sometimes there are home owner association declarations recorded with the Auditor’s Office. You can add the PDF as an attachment to the event note if you’d like.

It is important to read everything on the long plats because sometimes there is extra information about ownership. Some plats will specifically state that tracts are owned by the HOA or a government entity. If the city or county ever own a tract, remember to let the exemptions staff member know they need to add the exemption. The tracts are typically common area (like grass or stormwater area), and will have a lower value set by the appraiser. If the plat does not specify who owns the tract, you will leave the ownership the same as the original parcel owner. There have been instances where plats have stated the ownership of the tracts will be transferred at a later date by a separate document or instrument. If it says that, then you still leave the ownership the same as the parent. It is best to highlight the areas on the map that regard tract information so they stand out.

Long Plats have a separate excel document that is filled out for the appraiser. On the document the Segregations Department fills out information such as lot numbers, size, address, and if there are any sales of the lots / who the final owner should be of each lot. If there is a tract, you can state what the purpose of it is. Look at previous plat excel documents for reference. You will email the Clerical Supervisor to have them set up the Subdivision Code (each plat and condo subdivision have their own code #) and you will email the Residential Supervisor to ask them what neighborhood code they want the new lots to be under. While BLAs should be processed in order, Long Plats often take priority and should do them as soon as possible to get as many completed before certification of the tax year.

If there are ever errors on long plats and they get re-recorded to fix something, be aware the re-recording could get filed under the Short Plat folder, or it could get filed under the survey folder, so you may need to check both.

Condos: Check parent legal description on survey. Check ownership. Sometimes condos will have signatures from city officials, and other times not. From experience, I do not think the city signatures are required, but it is good to take a look at RCWs if you ever have questions.

Some Condo surveys are more detailed than others, but what you need to have is some type of drawing where you can kind of tell the location of the buildings to put your building outlines. The map should then have another set of drawings that show the size of the individual units. Each individual unit number is each new parcel number. The surrounding land left over from the parent / what is included in the parcel description on the plat, is referred to as common area. Benton County seems to not have land parcels for the condo’s common area, only parcel numbers for the building units, so you will see drawings of the building outlines on the mapping system, and then not see anything for the outline of the land area.

Condo survey maps should always have a declaration recorded along with it, usually the same day. That declaration lists the percent of allocated interest each owner has in the common elements / area. For condos, appraisers look at the common area of land percentage each owner has and puts that into consideration when they add the land value to each new parcel. The allocated interests need to total 100%. If the declaration does not have the percent values included in the document, or the amounts do not total 100%, you need to contact the attorney and have them re-record the document to be correct.

Sometimes the sizes of the units that are listed on the survey are not exact matches as the sizes of the units listed on the declarations. You can use your best judgement when choosing which size to put in your parcel information, but probably choose the survey size.

You do not need to print the declaration into the final packet since the documents are usually rather long, but you will want to reference the document in your paperwork (could maybe print the first page into your document) and save the attachment to the event notes and also send the attachment to the appraiser when you send them the packet because there could be information about the condo that the appraiser wants to read.

You will want to email the Clerical Supervisor to have them create a subdivision code for the Condo.

Condos can be commercial or residential. It is usually helpful to refer to past condo packets if you have not completed one recently.

Right of Way Changes:

For Right of Way Changes, sometimes referred to as Description Changes, there are no new parcel numbers created but you will adjust the parcel mapping, size info, and legal description. You will notify the Appraiser of the change in case they want to change the parcel’s value, and they also update the size on the Land Tab (Segregations updates the size on the Legal Description tab).

There are two common ways to change a parcel for right of way reasons. One is a deed conveying land from a taxpayer to a city our county, making the taxpayer’s parcel smaller. (Yes, there are times a taxpayer gives land to a government entity for normal land conveyances or BLAs, but you will be able to tell when the land goes along the road, and often the documents mention it is for road purposes). The second is an ordinance document. Typically ordinances are to vacate roads, where the City or County is giving the land to the adjacent land parcel owners. Sometimes the ordinances will specify which parcel they want the land to attach to, so you will do as that document says. Sometimes ordinances do not specifically say which parcel it attaches to, and if it does not, and there are parcels on both sides of the vacated road, it will split down the middle, so each side gets half. At a later date if the taxpayers choose to, one owner can deed their half of the road to the other parcel owner, and that side can have all of the vacated road attached to their land (can then update their parcel to be larger as a description change, not a full BLA creating a new parcel number).

Sometimes road adjustment documents will list how large the transfer piece is. If it says, then you can adjust your parcel size by that amount. If it does not say, use your best judgement to list the new parcel size as what the GIS mapping system is saying the new total parcel size is, or you can measure out the transfer piece if you are able to and subtract / add that from the original size.

To update the legal description of the adjusted parcels, you can add to the end of current descriptions “together with portion of vacated road per AF#xxx” or “except portion for road per AF#xxx”. You do not need to type out the entire legal description but do need to reference the AF number for reference.

If a transfer deed later on forgets to include right of way exceptions or vacations, you can still process the transfers.

Size Changes per Surveys:

The department should be looking at every single survey that gets recorded to see if any changes need to be made to the Assessor’s System. There are recorded surveys that go along with the Boundary Line Adjustments, but there are also surveys that get recorded to show how the current parcels look. Often people are having surveys recorded to show the surveyed size of the parcel. The Assessor’s Office may have a size listed in the system incorrectly, and per the recorded survey they can update the system to match per the survey AF#. Also compare the survey to the mapping system to make sure the parcel on the survey actually matches what the current parcel looks like. It could happen that someone records a survey of what they plan to eventually have the parcel look like, so if the survey drawing does not match the current parcel information, then you would not want to update the size per the survey yet.

Check Legals:

If the deed technician has questions about a “normal” full transfer deed, they will put a copy of the deed in the Check Legal folder for the Segregations Department to check. The deed technician should leave a note on why they are questioning the legal description on the deed.

Often they are wanting to confirm a number typo. If the feet length is different than the Assessor’s Records, you will want to do research such as draw out both legal descriptions to see if the deed is wrong, or possibly the Assessor’s Office has the typo. If the Assessor’s Office has the typo, fix the legal description in the system and tell the Deed Technician the deed is acceptable.

If a deed in check legal is written completely different than what the Assessor’s Office has, it could still be okay. You will draw out what their legal says and if it draws the same shape, the deed is okay to transfer. If the legal description on the deed does not close, then there is an error somewhere and the tax payer needs to be contacted about a re-record. If their legal description does close, it just draws a different shape, this might prompt you to create a Boundary Line Adjustment file or road right of way file.

Sometimes legal descriptions are written complexly and when I am unable to confirm how it draws out, I will have someone else take a look or look at past deeds that were recorded for the property. If the past deeds had the same legals and had been accepted, it is likely this deed is okay too.

Legal Descriptions for Annexations:

If there is an annexation, someone needs to draw the new TCA lines. The exemption person can do this if they are able or they may need help with this. This might be something GIS can help with.

Answering Emails / Questions / Research / Suggestions from Taxpayers or Agents:

You will receive questions or concerns regarding possible errors in the Assessor’s system / mapping system. Someone could be reading the situation wrong, but most likely there is something in the Assessor’s System and/or mapping system that needs to be corrected. Hopefully the person inquiring provides documents or references documents so you can see what they are talking about. You will want to look at their documents, the legal descriptions the Assessor’s Office has written, how the mapping currently looks, any past deeds to confirm what they are saying. Depending on the issue, you will just make a fix to the mapping only, or you could do a description change to update the mapping/land size/legal description, or you could have to complete a BLA/split/merge to create new parcels.

Different concerns could be:

The current mapping does not look drawn correctly to match the current legal description of the parcel.

If it is brought to our attention something is drawn wrong, look at the legal description of the parcel in question / surrounding parcels, draw those out. Look at any survey data you can find for the parcels in question. For example, a BLA could have happened and all the correct data was put in the Assessor’s System. But then for some reason there was just an error in how the parcel was drawn, so you are just making the quick fix in the mapping so the online map shows the drawing correctly. Or a road could have been referenced in the legal description already, but the mapping change had accidently not updated back in the day, so you fix it. If there is indeed a mapping error, you or GIS can update the mapping, and make sure the land size in Assessor’s System is still correct. If the size looks close enough, use your best judgement to keep the Assessor’s System land size the same, or adjust per a survey or per the GIS mapping system size.

The land size listed in the Assessor’s System does not match what the taxpayer thinks the size should be.

If someone says the land size is incorrect there are a few options. The best option is if there is a plat or survey that shows the size of the parcel. Per the survey the Assessor’s Office will match that size. If there is no survey, the Assessor’s Office can use the area size that is listed in either the ACAD or GIS mapping systems. Surveys are more accurate, but the GIS data should be close. Or the size listed in the Assessor’s System currently can stay how it is. You can tell the person who inquired that since there is no recorded survey, the office can update it per GIS and if they want to record a survey in the future to give the office the more accurate size they are welcomed to do that.

The legal descriptions and mapping should be different than what the Assessor’s Office currently shows.

There are old BLAs, splits, and merge documents that could have been seen as normal parcel tranfers back in the day, and someone might bring to your attention that the Assessor’s System needs to be updated. This could also apply for road right of ways or vacations. If the document that was missed happened back in 2005, that does not mean you have to make the change going back to the 2005 layer. You could make the changes moving forward starting in whatever year layer the current parcels still have taxes due in. So if they brought this to your attention in October 2020 for something that was missed from 2016, and they still have taxes due for 2020, you can just do the BLA for the 2019/2020 year layer and not make them pay the taxes right away like normal current BLAs. The taxes will balance out to the new children. You just have to take this situation by situation, like if the missed BLA is from 2018 and it was a drastic change and the owners want you to go back to that many year layers so their past taxes get balanced between the different owners how they should have been, then you could go back in year layers and maybe the Treasurer’s Office can make the adjustments for the owners. If the owners don’t mention anything about wanting to fix the taxes for past years, just do like mentioned first where you just work from the most current year moving forward that you can.

Send Audit Reports to Different Entities Each Month:

Each month an Audit Report gets sent from the Segregations Department email to the Audit Report Email List ( different government entities) and the list shows the different BLAs and description changes that were completed the month listed so they know to update their parcel data. This is usually sent the first week of the following month, so for example on November 5th you send the October audit report.