



Received by Auditor's Office:

Combine Form

Please combine into one parcel the following described lots and/or parcels located in Lucas County, Ohio.

TD-Parcel #	Assessor #	Legal Description

*We cannot accept combine forms for City of Oregon (taxing district 44). Contact the Oregon Planning Commission for approval of combine at (419) 698-7071

Owner Signature _____ Date _____

Printed Name _____ Phone Number _____

Email: _____

Office Use Only
Date worked: _____

Answers to Frequently Asked Questions

1. The signature of only one owner is required on the form.
2. The Auditor's Office must receive the original signature. A copy or facsimile of the form will not be accepted. You can mail the form to the Lucas County Auditor's Office, Attn: Combine Department, One Government Center, Suite 600, Toledo, OH 43604.
3. Tax bills will not reflect the combination of parcels until the following tax year, 2027 (payable in 2028).
4. An approved combine for new construction purposes is effective on the date the request is received.
5. Any subsequent split of the combined parcel into smaller parcels may require approval from the Lucas County Planning Commission.
6. Parcels must be contiguous (adjoining) to be combined.
7. Parcels must be titled **exactly** the same. Pay special attention to "survivorship language." All parcels must either be in survivorship or all parcels must not be in survivorship for the parcels to be combined.
8. Combine forms for parcels located within the City of Oregon (Taxing District 44) will not be accepted. Please contact the Oregon Planning Commission at 419-698-7071 for combine requests.
9. If your parcel(s) are in foreclosure or are involved in the Tax Lien Sale, the Auditor's Office will not honor your request to combine parcels.
10. The parcel number, assessor number, and the short legal description are available on the Auditor's Real Estate Information System (AREIS Online) at icare.co.lucas.oh.us
11. Parcels must be in the same taxing district to be combined.
12. The Lucas County Auditor cannot combine two or more parcels with residential structures.
13. For commercial combines, the parcel with the highest value is retained, unless otherwise indicated by the applicant.
14. Please note: this form is a courtesy provided by the Lucas County Auditor to simplify yearly real estate property tax payments and/or for building permit purposes. It does not create a new legal document.

For additional questions or concerns, please contact the Lucas County Auditor's Office at 419-213-4406 or outreach@co.lucas.oh.us