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FAIRFIELD COUNTY AUDITOR
REAL ESTATE DEPARTMENT

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**The Fairfield County Auditor
Procedures for Lot Split Process
Effective January 1, 2021**

Beginning on January 1, 2021, the Fairfield County Auditor's office will change the way in which Lot Splits (both Minor and Major Subdivisions) are processed within the current year.

When a property split occurs, and the property conveyance is filed with the Auditor's office between **January 1st and September 30th**, Real Estate staff will:

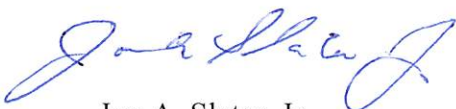
- Create a new Parcel Identification Number (PIN) in the CAMA system for the New Parcel(s) being created.
- **Vacant land lot splits:** the land value of the Existing Parcel (*Parent*) will be apportioned on a per acre or front foot basis and applied to the New Parcel(s) (*Child*).
- **Non-Vacant lot splits:** the existing value of all structures and homesites will be carried by the parcel they are physically contained within. The remaining land value of the Existing Parcel (*Parent*) will be apportioned on a per acre or front foot basis as applied to the New Parcel(s) (*Child*).
- Real property tax liability will be apportioned based upon the value of the parcels.
- Both the Existing Parcel (*Parent*) and New Parcel(s) (*Child*) will be re-appraised the following year to ensure both the land and structures are appropriately valued.

When a property split occurs, and the property conveyance is filed with the Auditor's office between **October 1st and December 31st**, Real Estate staff will:

- Create a new Parcel Identification Number (PIN) in the CAMA system for the New Parcel (*Child*) as a skeleton record only – owner, sales and legal information will be updated for the New Parcel(s) (*Child*).
- The value of all land and any structures present will be carried within the Existing Parcel (*Parent*) for the remainder of that year.
- Real property tax liability will be carried by the Existing Parcel (*Parent*) based upon its value.
- Both the Existing Parcel (*Parent*) and New Parcel(s) (*Child*) will be re-appraised the following year to ensure both the land and structures are appropriately valued.

If taxes are apportioned in the closing of a real estate transaction involving a recently split parcel, these changes may affect the way the taxes should be apportioned. If you have any questions regarding these changes, please feel free to contact the Fairfield County Real Estate Department at 740-652-7030.

Sincerely,



Jon A. Slater, Jr.
Fairfield County Auditor