

Llano Central Appraisal District

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Policy for Dividing or Combining Parcels

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

When 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.

In Llano County, this means any divisions or combination of parcels described in deeds or transactions filed for record after April 1 of the current year will not be processed until the following year.

For 2019, a deed or transaction describing major changes in boundaries must have been filed for record on or before April 1, 2019. If the deed is filed after April 1, 2019, changes to an existing parcel will not be processed until 2020.

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.

If you have any questions concerning this policy, please contact our office at 325-247-3065 or email us at info@llanocad.net. The form to request dividing or combining parcels is available on our website under Forms>CAD Forms.