



Todd L. Retzlloff, CCIM  
Sutter County Assessor

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**Request for Calculation of In-Lieu Taxes**  
(Gov't Code Sec. 66493)

Date: \_\_\_\_\_

- Subdivision/Lot Split       Lot Line Adjustment       Parcel Merger

The Applicant acknowledges, understands, and agrees that Government Code § 66492 & 66493 provides that whenever a subdivision is subject to a lien for taxes or special assessments collected as taxes not yet due, the owner must pay property tax installments prior to recording.

*Additionally, if applicable, the Assessor will estimate the values reasonably anticipated to appear on the supplemental roll pursuant to California Revenue and Taxation Code Section 75.54(a) resulting from a reappraisal, not yet performed, occurring due to either a **change in ownership** or **new construction** completed prior to the date of this estimate. The value(s) and corresponding assessment(s) resulting from such reappraisal may be higher or lower than the value(s) utilized for purposes of this application.*

Applicant: \_\_\_\_\_  Owner       Subdivider

Address: \_\_\_\_\_ City: \_\_\_\_\_

Phone #: \_\_\_\_\_ Email: \_\_\_\_\_

Parcel #: \_\_\_\_\_ Acreage: \_\_\_\_\_

Parcel #: \_\_\_\_\_ Acreage: \_\_\_\_\_

Parcel #: \_\_\_\_\_ Acreage: \_\_\_\_\_

- Payment of in-lieu taxes on the entire parcel  
 Payment of in-lieu taxes on a portion of the parcel identified as: \_\_\_\_\_

There are no transfers of ownership or sale of the property prior to the date of this request.

Property last transferred ownership on: \_\_\_\_\_ Date: \_\_\_\_\_

Document #: \_\_\_\_\_

Sales Price: \_\_\_\_\_

*Please Note: The taxes calculated through the In-Lieu process are valid through December 31<sup>st</sup> of the current year. If the Deed for this application is not recorded before December 31<sup>st</sup> of the current year, you must have the taxes recalculated for the following year and pay them in full before the LLA/Split is processed by the Assessor's Office.*

Applicant Signature: \_\_\_\_\_ Date: \_\_\_\_\_