

How Do I Apply For a Segregation?

1. Read the article titled What is a Segregation offered in the General Information section on this web site. (<http://www.spokanecounty.org/assessor/content.aspx?c=2088>)
2. There are three types of segregation. Determine which one suits your needs:

Segregation for Development or Sale:

If you intend to split or change the shape of any existing parcel or parcels, for the purpose of transferring ownership, your first step in the process is to contact the appropriate Planning Department to ensure compliance with the Subdivision and Platting Act (Chapter 58.17 RCW). Failure to do so could result in the inability to secure any necessary future development permits (RCW 58.17.210) and possible prosecution by the jurisdiction (RCW 58.17.300).

You should make phone contact with the appropriate planning department to find out what will be required in their jurisdiction. When you go to their office, it is advisable to take these additional items with you.

Your ownership documents. (Deed or document by which you acquired ownership.)

Map of your intent, showing the location and identity of any improvements.

Be aware that all taxes and special assessments must be paid on all assessor tax parcels involved in the segregation – up to and including the entire year in which you are segregating (RCW 84.56.345).

Administrative Segregation:

There is only one type of request in this category that comes directly to the Assessor from the public sector, and it is for the convenience of the owner (RCW 84.56.340) and the Treasurer's Office, which requires that all taxable accounts have their own account number.

- a.) Contact the Assessor's Office to find out what will be required. Please bring these additional items with you.

Your ownership documents. (Deed or document by which you acquired ownership.)

Map of your intent, showing the location and identity of any improvements.

A description of the desired account boundaries that can be mapped.

Be aware that all taxes and special assessments must be paid on all assessor tax parcels involved in the segregation – up to and including the entire year in which you are segregating (RCW 84.56.345).

The remaining types of administrative segregation are performed to clean up, clarify, or maintain the assessor tax roll. In some cases, this process is used to repair past errors or oversights. In other cases, a tax program such as a Senior

Citizen Exemption will require an administrative segregation to divide the value of the exempt from the non-exempt geometry created by zoning and Treasury collection requirements.

Condominium:

If you are planning on developing or altering an existing Condominium, you should seek legal counsel. If it is your intent to alter a Condominium created prior to July 1, 1990 the process is governed by the Horizontal Property Regimes Act (RCW 64.32). If you are planning on creating or altering a Condominium filed after July 1, 1990 you will be governed by the Condominium Act (RCW 64.34). The procedures and requirements are defined in the appropriate statutes.