Tax Bill Segregation FAQ

What is tax bill segregation?

Tax bill segregation is the process of dividing one current-year secured property tax bill into separate tax bills for newly created parcels or units.

This is most common for development properties, such as condominiums, townhomes, or subdivisions, after units or parcels begin to sell.

Tax bill segregation applies only to current-year secured property taxes. Prior-year tax bills cannot be segregated.

Who can apply for tax bill segregation?

Anyone may submit an application for tax bill segregation.

However, the application can only be processed if the property meets the required conditions.

When can I apply for tax bill segregation?

You may apply after a portion of the parcel or the first unit has been sold.

Applications cannot be submitted before the first sale.

To qualify, the parcel must meet the following conditions:
- A portion of the parcel or unit has been sold
- There has been a change in ownership
- There are no outstanding taxes due on the parcel at the time the application is submitted

When should I apply?

You are encouraged to apply as early as July of the current tax year.

Applying early allows time for review and processing before tax bill deadlines.

What happens if I pay both installments on the original tax bill?

If both the first and second installments are paid on the original tax bill, the tax bill segregation process will stop.

Important Dates and Application Deadlines

Deadline	What it applies to
October 10	Deadline to apply for segregation of the entire current-year tax bill, if the current-year tax bill has not yet been issued.
February 10	Deadline to apply for segregation of the second installment only, if the first installment has already been paid.

How the Process Works

1. Submit the application

Submit a completed Segregation Application Form and any required documentation to the Tax Collector’s Office.

The application may only be submitted after the first unit or parcel has sold.

2. County review and processing

The application is reviewed and processed by the appropriate County departments, which may include:

- Assessor’s Office
- Controller’s Office
- Tax Collector’s Office

3. Creation of new tax bills

Once processing is complete, the original parcel, sometimes called the “Mother Parcel,” is divided into new parcels for tax billing purposes.

4. Mailing of new tax bills

New tax bills are printed and mailed to the owners of the newly created parcels or units.

Important Notes

- A segregation application may only be submitted after the first unit or parcel has sold.
- Tax bill segregation applies only to current-year secured property taxes.
- Prior-year tax bills cannot be segregated.
- Applying early helps avoid delays in creating and mailing new tax bills.
- Once the segregation process is completed, tax bills will no longer be issued for the original parcel.
- For any questions or for additional information, please call our office at 866-220-0308 or email taxmaster@smcgov.org.