

Parcels of Land and Tax Identification Numbers

The following information is being provided by the Cache County Recorder's Office to clearly define and distinguish between what is meant by "a parcel of land," and what is identified by a tax identification number. The information provided is also intended to explain our policies and procedures when we process recorded instruments for taxing purposes and how we will assign tax identification numbers.

Starting on January 1, 2022, the Cache County Recorder's Office will consistently apply the policies and procedures outlined herein to the processing of all instruments recorded.

If you have any questions or concerns regarding the following, please reach out to a member of our team here at the Cache County Recorder's Office.

Recorded Documents Required

The practice of combining or separating multiple parcels of land under one tax identification number in the Cache County Recorder's Office without a recorded document to initiate and memorialize the change has been discontinued. Likewise, the practice of assigning separate tax identification numbers to parcels that were previously assigned a single tax identification number without a recorded document to initiate and memorialize the change has also been discontinued. Assigning a single tax identification number to multiple parcels or assigning separate tax identification numbers to parcels that previously shared a single tax identification number will be done only in response to legal descriptions contained in recorded instruments (as explained below) or in response to a written and recorded request.

Parcels of Land A.K.A. Tract of Land (including Lots or Units of a subdivision)

A "parcel of land" is a continuous tract or plot of land that has been conveyed by a legal description as a single unit and no part of which is separated from the rest by intervening land. A single parcel may be assigned its own tax identification number, or multiple contiguous parcels that are held in the same way by the same owner(s) may be assigned a single tax identification number together.

The Ownership Plats maintained at the County Recorder's Office show each parcel of land, whether the parcel is assigned its own tax identification number or whether it is assigned a tax identification number in common with one or more contiguous parcels.

The land identified by a single tax identification number, whether one parcel or multiple parcels, is treated as one unit for taxing purposes.

Though it is commonly and generally referred to as a “parcel number,” a single tax identification number may be assigned to one parcel of land or to multiple parcels of land; therefore, a tax identification number should not be viewed as being synonymous with a parcel of land.

A parcel of land is created by a legal description in a recorded instrument. Parcels of land will be shown on the Recorder’s Office Ownership Plats according to the legal descriptions of the instruments that are recorded in the Recorder’s Office. An individually described parcel of land will be shown on the Recorder’s Office Ownership Plats even if it is described or created in the same instrument as adjoining parcels or if it is a part of a group of adjoining parcels identified under one tax identification number.

A statement of intent on the face of an instrument that does not match the way the property is described in the legal description of the instrument will not be sufficient to combine or separate parcels of land on the Ownership Plats.

For example, the following statement, or one similar to it, on a deed will not cause a combination of two parcels into one parcel on the Ownership Plat: “THE INTENT OF THIS DEED IS TO COMBINE THIS NEW PARCEL WITH THE GRANTEE’S EXISTING PARCEL”. Instead, if the grantee wants to combine the parcel being transferred with another parcel that the grantee already owns, the grantee will need to execute a separate deed conveying both parcels to themselves in the legal description.

With regard to subdivisions, lot lines can be changed only when the elements of Utah Code Sections 17-27a-608 or 10-9a-608, as applicable, are met. An instrument that conveys a portion of an existing subdivision lot but does not meet the elements of Utah Code Section 17-27a-608 or 10-9a-608 will convey title to the grantee, but it will not change the lot lines of the subdivision.

Thus, if a grantor, who does not comply with Utah Code Section 17-27a-608 or 10-9a-608, conveys a 10-foot strip of a subdivision’s Lot 2 to a grantee who already owns Lot 1, the Ownership Plat will thereafter show that grantee owns two parcels – i.e., Lot 1 and a 10-foot strip of Lot 2 – and that grantor owns one parcel – i.e., what is left of Lot 2. Rather, if the grantor complied with the above stated sections, simply moving the lot line between Lot 1 and Lot 2 over by 10 feet would result in the owners of Lot 1 and Lot 2 still each own only one parcel.

Tax Identification Numbers A.K.A. Property Tax Identification Numbers

A tax identification number is an identifier of a contiguous economic unit that is given to a parcel, or a number of parcels, for tax purposes. Tax identification numbers are, therefore, not synonymous with parcels of land. There cannot be more than one tax identification number

given to a single parcel of land (unless that parcel of land spans two taxing units explained below); however, multiple parcels of land may be assigned one tax identification number.

Multiple sections of State Code call for the County Recorder to assign tax identification numbers to parcels of land. While tax identification numbers are shown on the Recorder's Office Ownership Plats, they are created for taxation purposes and not to separately track or identify each parcel of land in the County.

Creation of Tax Identification Numbers

The following are general guidelines that the Cache County Recorder's Office will follow when assigning tax identification numbers, including when determining whether to assign one tax identification number to multiple parcels of land and whether to assign separate tax identification numbers to parcels that previously shared a single tax identification number. The County Recorder's Office is not responsible for the content of any recorded document but provides these guidelines for information purposes.

General Guideline #1:

Title to multiple parcels must be held in the same way by the property owner or owners if the parcels are to be assigned a single tax identification number.

For example, Parcel A is held by "John and Jane Doe, husband and wife as joint tenants." Parcel B is held by "John Doe." Even though John Doe is an owner of both Parcel A and Parcel B, he holds title to them differently; therefore, the parcels must each be assigned a separate tax identification number. They cannot share one tax identification number until John Doe holds title to both parcels in the same way.

General Guideline #2:

Generally, multiple parcels of land must be contiguous along at least one common boundary line to be assigned a single tax identification number. Noncontiguous parcels of land generally will not be eligible to be assigned a single tax identification number.

In rare cases, a single tax identification number may be assigned to non-contiguous parcels of land that are separated only by a single right-of-way, or that are touching only at corners, if a successful greenbelt application is dependent on those parcels being treated as one taxable unit. In those rare cases, the landowner must record an affidavit requesting a single tax identification number for the two parcels and containing the County Assessor's approval of the assignment of a single tax identification number.

General Guideline #3:

Generally, a single tax identification number may not be assigned to a parcel of land or contiguous parcels of land that cross a taxing district line. A parcel of land or contiguous parcels of land that cross a taxing district line generally must be assigned separate tax identification numbers, one in each taxing district.

In rare cases, a single tax identification number may be assigned to a parcel of land or contiguous parcels of land that crosses a taxing district line if the owner agrees that all parcels of land under the tax identification number will be taxed at the highest rate between the two applicable districts and that all taxing entities from both districts will receive all of their rightful taxes. In those rare cases, a recorded affidavit from the landowner requesting a single tax identification number and acknowledging that the highest tax rate will be applied to all parcels of land within that tax identification number will be required.

General Guideline #4:

In order for multiple parcels of land to be assigned a single tax identification number, the owner of the property must make the request that a single tax identification number be assigned in a recorded document. For example, the owner of Parcel A wants to grant a 20-foot strip of their parcel to the owner of Parcel B. The Grantor can convey title to that 20-foot strip to the owner of Parcel B, but the Grantor cannot decide or dictate for the owner of Parcel B if that 20-foot strip is to remain on its own with a separate tax identification number or if it will be combined with Parcel B under a single tax identification number. The decision to have a single tax identification number assigned to the 20-foot strip and to Parcel B lies solely with the owner of Parcel B and the decision to request a single tax identification number for the two parcels must be communicated to the County Recorder's Office by that owner in the form of a recorded document.

Accordingly, the following statement, or one similar to it, on a deed that is only executed by the grantor will not prompt the assignment of a single tax identification number to the parcel being conveyed and the grantee's existing tax identification number: "THE INTENT OF THIS DEED IS TO COMBINE THIS NEW PARCEL WITH THE GRANTEE'S EXISTING TAX IDENTIFICATION NUMBER". Instead, if the grantee wants to combine the parcel being transferred with one of their existing tax identification numbers, the grantee will need to request the assignment of a single tax identification number to their newly received parcel and their existing tax identification number (as explained below).

Combining or Separating Tax Identification Numbers

There are two ways to trigger the assignment of a single tax identification number to multiple parcels of land or the assignment of separate tax identification numbers to parcels that previously shared a tax identification number. These methods are outlined below. The following

general guidelines are not intended to be a mandatory template; they are given as examples of how the Recorder's Office will react to different types of instruments and legal descriptions. The County Recorder's Office is not responsible for the content of any recorded document.

Combination or Separation Method #1:

A property owner can record a written request that multiple parcels of land be assigned a single tax identification number or that multiple parcels previously assigned a single tax identification number be given separate tax identification numbers. The recorded request may be in an affidavit, or it can be a statement contained within any other properly executed instrument, so long as it is executed by the owner of the property affected.

Combination or Separation Method #2:

A legal description contained in an instrument can also trigger the assignment of a single tax identification number to multiple parcels of land or the assignment of separate tax identification numbers to parcels that previously shared a tax identification number, even in the absence of an express request regarding the assignment of a tax identification number or numbers.

The following are examples of ways in which the legal description in an instrument will prompt the assignment of a single tax identification number to multiple parcels or the assignment of separate tax identification numbers to parcels that previously shared a tax identification number.

Legal Description Example #1:

The following example is a “*list of parcels*”-type of legal description. This type of legal description will maintain or create separate parcels of land and will cause separate tax identification numbers to be assigned to each of those parcels. Because each parcel is described as an individual, separate parcel and the individual legal descriptions are not joined with a “together with” statement, the individually identified parcels will be noted as separate parcels on the Ownership Plats, and each parcel will be assigned its own tax identification number, even if the parcels are created by the same document, and even though they may be contiguous.

Before

Parcel 99-999-0001

The East Half of the Northwest Quarter and the West Half of the Northeast Quarter of Section 99, Township 99 North, Range 99 West of the Salt Lake Base and Meridian.

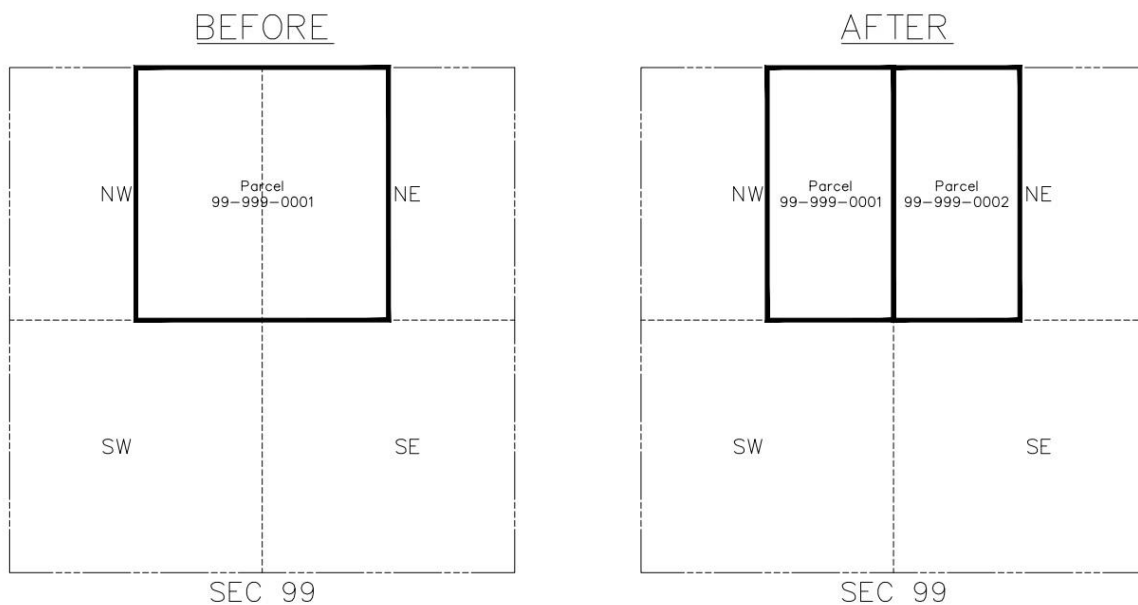
After

Parcel 1: A part of 99-999-0001

The East Half of the Northwest Quarter of Section 99, Township 99 North, Range 99 West of the Salt Lake Base and Meridian.

Parcel 2: A part of 99-999-0001

The West Half of the Northeast Quarter of Section 99, Township 99 North, Range 99 West of the Salt Lake Base and Meridian.



Legal Description Example #2:

The following example is a “*together with*”-type of legal description that will prompt the assignment of a single tax identification number to two separate parcels of land while the Ownership Plats will continue to show two distinct parcels of land with an ownership arrow across both parcels.

Before

Parcel 99-999-0001

The East Half of the Northwest Quarter of Section 99, Township 99 North, Range 99 West of the Salt Lake Base and Meridian.

Parcel 99-999-0002

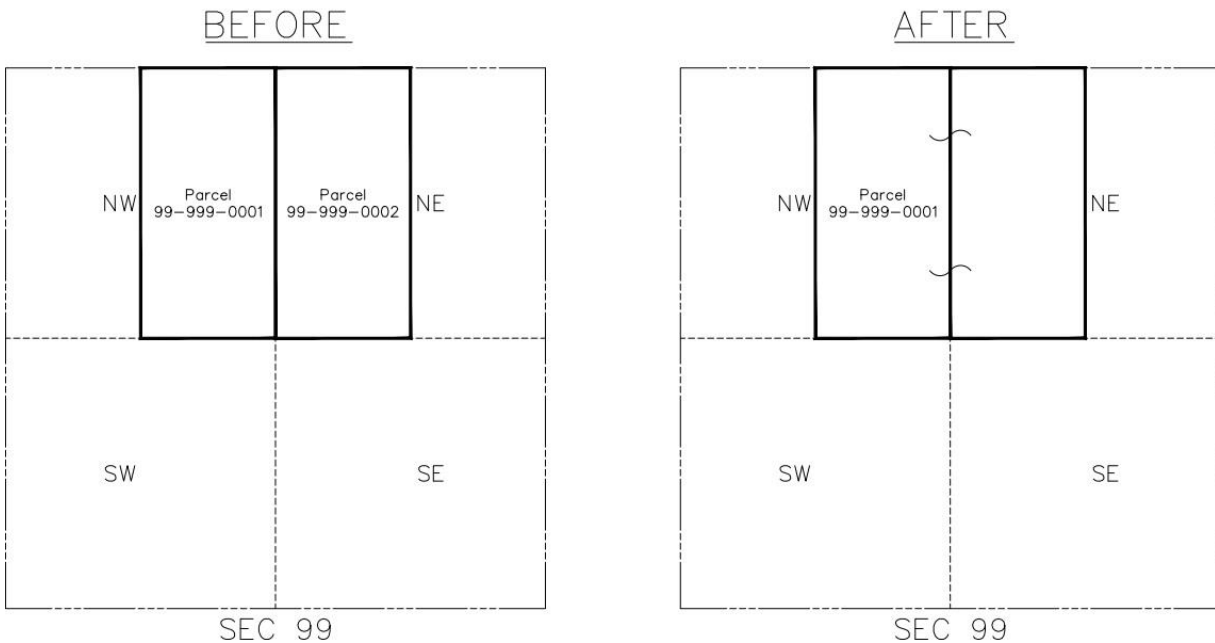
The West Half of the Northeast Quarter of Section 99, Township 99 North, Range 99 West of the Salt Lake Base and Meridian.

After

Parcel 99-999-0001

The East Half of the Northwest Quarter of Section 99, Township 99 North, Range 99 West of the Salt Lake Base and Meridian.

Together with: The West Half of the Northeast Quarter of Section 99, Township 99 North, Range 99 West of the Salt Lake Base and Meridian.



Legal Description Example #3:

The following example is an “overall”-type of legal description that will combine two or more separate parcels of land into one parcel of land, which single parcel would then be assigned a single tax identification number.

Before

Parcel 99-999-0001

The East Half of the Northwest Quarter of Section 99, Township 99 North, Range 99 West of the Salt Lake Base and Meridian.

Parcel 99-999-0002

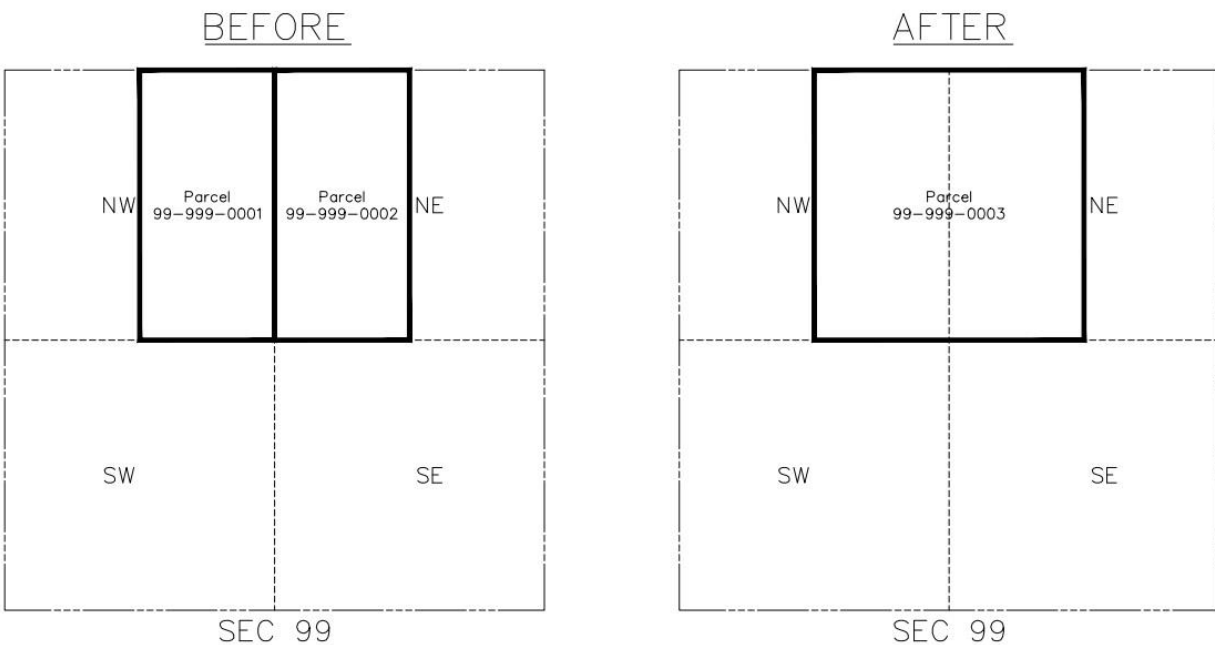
The West Half of the Northeast Quarter of Section 99, Township 99 North, Range 99 West of the Salt Lake Base and Meridian.

After

Parcel 99-999-0001

A tract of land described as follows:

Beginning at the north quarter corner of section 99; running thence East 1320 feet more or less to the east line of the west half of the northeast quarter of section 99; thence South 2640 feet more or less along said line to the south line of the north half of section 99; thence West 2640 feet more or less along said line to the west line of the east half of the northwest quarter of section 99; thence North 2640 feet more or less along said line to the north line of section 99; thence 1320 feet more or less along said line to the point of beginning.



Legal Description Example #4:

The following example is a “less and excepting” type of legal description that will separate one parcel of land into two separate parcels of land, which would then be assigned two separate tax identification numbers. This type of legal description will result in two parcels of land being shown on the Ownership Plats, the first as described, and the “excepted” part as a separate parcel with a separate tax identification number.

Before

Parcel 99-999-0001

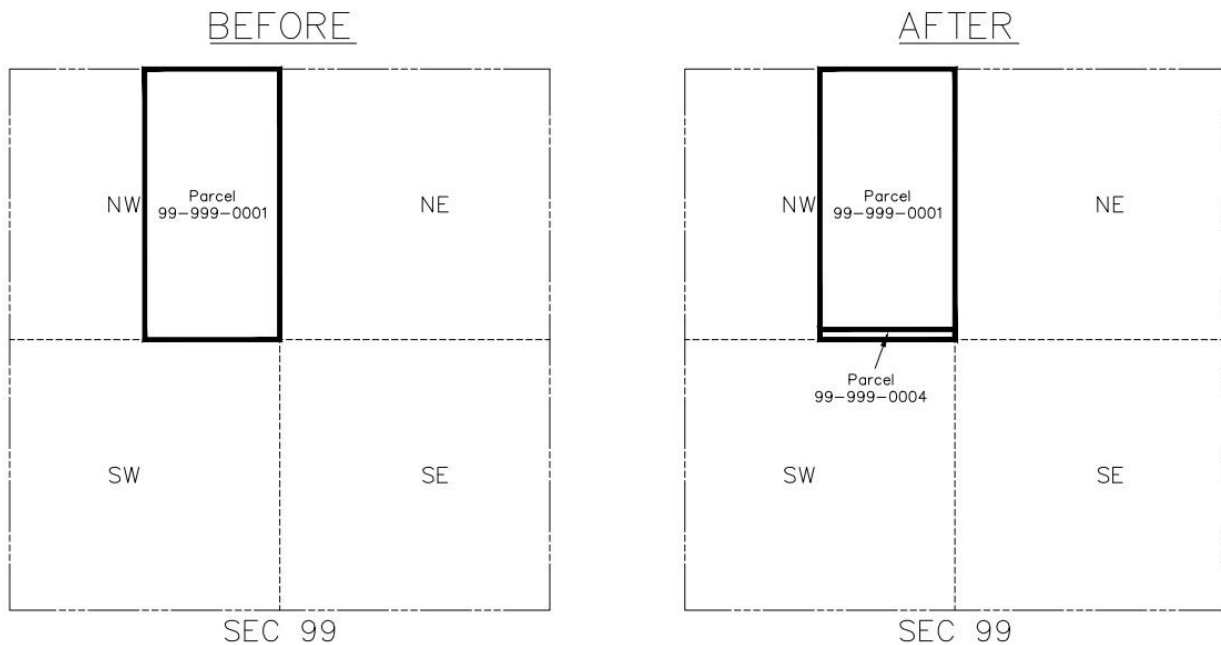
The East Half of the Northwest Quarter of Section 99, Township 99 North, Range 99 West of the Salt Lake Base and Meridian.

After

Part of 99-999-0001

The East Half of the Northwest Quarter of Section 99, Township 99 North, Range 99 West of the Salt Lake Base and Meridian.

Less and excepting: The South 100 feet therefrom.



In summary, by identifying and publishing these policies and procedures, we hope to bring consistency and transparency to the processing of documents in the County Recorder's Office. We hope that by so doing we can allow for harmony between your procedures and the end results you desire. The following is a bullet point recap for your quick reference.

- Parcels of land and tax identification numbers are not synonymous.
- Combining multiple parcels of land under one tax identification number, or separating multiple parcels of land into multiple tax identification numbers, in the Cache County Recorder's Office must be done by a recorded document to initiate and memorialize the change.
- Parcels of land will be shown on the Recorder's Office Ownership Plats according to the legal descriptions of the instruments that are recorded in the Recorder's Office.
- Title to multiple parcels must be held in the same way by the property owner, or owners, if the parcels are to be assigned a single tax identification number.
- Multiple parcels of land must be contiguous along at least one common boundary line to be assigned a single tax identification number, except when separated by only a single right-of-way and a successful greenbelt application can only be achieved through the assignment of a single tax identification number. County Assessor's approval is required for the exception.
- A single tax identification number may not be assigned to a parcel of land, or contiguous parcels of land, that cross a taxing district line, without an affidavit from the property owner agreeing to the higher tax rate when applicable.
- In order for multiple parcels of land to be assigned a single tax identification number, the owner of the property must make the request that a single tax identification number be assigned in a recorded document.
- A property owner can record a written request by affidavit, or a statement contained within any other properly executed instrument, that multiple parcels of land be assigned a single tax identification number or multiple parcels be assigned separate tax identification numbers.
- A legal description contained in an instrument will also trigger the assignment of a single tax identification number to multiple parcels of land or the assignment of separate tax identification numbers to multiple parcels of land even in the absence of an express request regarding the assignment of a tax identification number or numbers.

If you have any questions or concerns regarding this topic, please reach out to a member of our team here at the Cache County Recorder's Office.