To combine/merge two or more of your adjoining parcels into one single parcel, please follow these steps:

1. First please make sure that you meet all requirements on this list below:
   - Recorded ownership of the parcels must be EXACTLY the same
   - No delinquent taxes due on any of the parcels affected
   - Parcels must be contiguous and located within the same Section, Town, and Range, and districts (school districts, sanitary districts, TIF/TID districts)
   - Combining does not conflict with any local, state, or county zoning ordinances
   - The assessor for the parcel’s municipality approves the merge
   - If the parcels are owned under an unfulfilled land contract, all parties must approve of the merge
   - If there is a mortgage, consent of the lender should be obtained

2. If all of the above are met, you can then proceed to combine the two or more parcels with the appropriate legal description.
   - Most people will need to seek the assistance of an attorney and/or land surveyor in order to have a correct legal description and appropriately file to the WI Dept. of Revenue and to the Register of Deeds office. However, note that putting together a deed is something which anyone can do, just be sure to do your research, have a new correct legal description, and do the proper filing.
   - Ideally a new legal description describing the new exterior property boundaries would be created and placed in the deed. However pulling the exact legal descriptions from your current deeds with a statement such as “combined with” or “together with” in between the two will suffice in most circumstances.
   - The Property Lister does not write legal descriptions; only reads, maps, and lists abbreviated descriptions for listing purposes with limited space. What you see listed in our Novus tax database is not your full legal description. Always refer to your deed for the full legal description.

3. Once you have that new legal description, it simply needs to be placed in a new deed, granting to yourself. A Real Estate Transfer Return (RETR) then needs to be filed to the WI Dept. of Revenue, and then the deed recorded in the Bayfield County Register of Deeds office. It will then go to the office of the Bayfield County Real Property Lister.

4. The Property Lister will create a new Parcel Identification Number (PIN) and Tax ID Number for the new parcel. This will be viewable in the Novus Tax Database. The new parcel will also get re-mapped to eventually be updated in the Land Records online GIS Web Map.

5. The new parcel will not be assessed until the following year, as the assessor will receive the change and assign the values in the early spring of each year. For example, this means that a parcel merge of two parcels done in 2020 will receive the two parent parcel tax bills in December 2020, and the single merged parcel will receive the 2021 tax bill.