

ASSESSOR'S PARCEL MAP AND PARCEL NUMBERING SYSTEMS:

Assessor's Parcel Map System: One of the most important duties with which the Assessor's office is charged is identifying and delineating each and every parcel of real property located within the county. Creating and maintaining an accurate and complete set of maps covering each and every parcel of real property within the county is a costly and complex technical task. But, an accurate and complete set of maps is a fundamental and indispensable reference tool around which all other functions of this department revolve. In order to make this task a manageable one, and to assure that each and every parcel of real property within the county is identified and delineated, the entire land area lying within the county boundary has been divided into many "**map book**" areas. Next, each map book has been further divided into many map "**detail page**" areas. Some detail pages, especially in urban areas, have been further divided into many map detail page "**block**" areas. Lastly, each detail page or detail page block has been divided into specific, individual assessment "**parcel**" areas of real property as required for local property assessment and taxation purposes.

Map Books: Each map book area has been assigned a 3 digit map book area number. Map book numbers begin with "001" and end at "799". Only 210 of these 799 possible numbers are currently in use. Some numbers were purposely reserved from use and left available for numbering future map book areas as land development occurs and smaller, more detailed maps book areas are needed. Some of the numbers that were used in the past have been inactivated, having since been divided into smaller map book areas and given new numbers. For example: Map book "065" no longer exists, having become map books "066", "067" and "068", while map book "301" has never existed. A large index map of the entire county showing all of the map book areas and their respective numbers is available for viewing and/or purchase.

Detail Pages: Each detail page in a map book area is assigned a 2 digit number. Detail pages begin with "01" and end at "99". There can be from 1 to 99 detail pages in a map book, the average being about 30 pages. Some detail page numbers that were used in the past have been inactivated, having since been divided or merged into other detail pages. For example, it is possible that a map book may contain pages "01", "02" and "04", but not a page "03". All of the detail pages within a map book area have been bound together in book form in numerical order to create a map book of detail maps. On each detail map, the map book number and detail page number (e.g. "123-12") appears near the upper and lower right-hand corners of the detail page.

Currently there are about 5,000 such detail maps. In the front of each map book is a map book detail page index map showing all of the detail page areas within that map book and their respective page numbers. These detail page index maps and individual detail pages are also available for viewing or purchase.

Blocks: Only a few of the detail maps of rural areas have been divided into blocks, while many of the detail maps of urban areas have. Where a detail page has been divided into blocks, each block is assigned a 1 digit number. Block numbers begin with “1” and end at “9”. There can be from 1 to 9 blocks on a detail page, the average being about 4 blocks. Blocks are designated by use of a large oval symbol containing a 3 digit number. The first two digits in the oval represent the detail page number on which the block is located, and the third digit is the specific assessor’s block area located within that detail page. Some block numbers used in the past have been inactivated, having since been divided or merged into other blocks. For example, it is possible that detail page number “12” may contain blocks “121”, “122” and “124”, but not a block “123”.

Parcels: Each individual assessment parcel area has been assigned a 3 digit number. Parcels begin with “001” and end at “999”. There can be from 1 to 999 parcels within a detail page or detail page block, the average being about 30 parcels on a detail map. Parcels are designated by use of a small circle symbol containing the parcel number. Since most detail maps contain less than 100 parcels, for purposes of mapping simplicity, the all of the leading zeros in a parcel number are not shown. For example parcel “006” is shown as on the detail page as “6” in the circle. Some parcel numbers that were used in the past have been inactivated, having since been divided or merged into other parcels. For example, it is possible that a detail page or detail page block may contain parcels “1”, “2” and “4”, but not a parcel “3”. Currently, there are about 130,000 individual assessment parcels in this county.

Assessor’s Parcel Numbering System: An all-inclusive assessment parcel numbering system has been developed and adopted which provides a unique, efficient and standardized, yet flexible file number for: 1) The indexing, filing and cross-referencing of field and office records; 2) The simplicity of description in the preparation of the assessment roll; and 3) Accommodating anticipated, but yet unknown, future property assessment law changes and unique property assessment situations. Each and every individual assessment made on a person’s use, possession or ownership of personal or real property has been assigned

a unique 12 digit Assessor's Parcel Number ("APN"). The 12 digit APN consists of 4 parts, each part having 3 digits. The general format being thus: 000-000-000-000. The first 3 digit part of the APN indicates kind of property being assessed, as shown on the following list:

| | | |
|------------|----------------------------|--|
| 001 to 799 | = Real Property | : Land (incl. improvements & personalty) |
| 800 / 810 | = Personal Property: | Businesses |
| 820 | = " " | : Aircraft |
| 830 | = " " | : Boats |
| 850 | = " " | : Leasehold: Private property: Unsec. |
| 860 | = " " | : Leasehold: Public property : " |
| 870 | = " " | : Pipeline: Unsecured |
| 905 | = Real Property | : Mineral rights: Non-producing |
| 906 | = Real Property | : Mineral rights: Producing |
| 911 to 914 | = Real Property | : Manufactured Homes |
| 920 | = Personal Property: | Leasehold: Private property: Secured |
| 925 | = " " | : Leasehold: Public property : " |
| 926 | = " " | : Pipeline: Secured |
| 931 | = Real Property | : Undivided Interest: Secured |
| 980 | = Supplemental CIO: First: | Unsecured |
| 981 | = " " | : Second: Unsecured |
| 982 | = Supplemental Con: First: | Unsecured |
| 983 | = " " | : Second: Unsecured |
| 990 | = Supplemental CIO: First: | Secured |
| 991 | = " " | : Second: Secured |
| 995 | = Supplemental Con: First: | Secured |
| 996 | = " " | : Second: Secured |

APN Representing Real Property (001 to 799): Assessor's parcel numbers representing assessments made on parcels of **real property** are derived from and are directly related to the assessor's parcel map system. Example 1: A parcel of real property assessed and designated on the assessment roll as APN 123-321-001-000 represents that certain unique parcel of land as designated and delineated in assessor's map book "123" (**123**-321-001-000) on detail page "32" (123-**321**-001-000) in block "1" (123-32**1**-001-000) labeled parcel "1" (123-321-00**1**-000). The fourth part or last three digits of the APN (123-321-001-**000**) are reserved from use at this time. In fact, although not technically correct, The APN of this parcel of real property is often written as: "123-321-001" or "123-321-01". Example 2: A parcel of real property assessed and designated on the assessment roll as APN 029-020-010-000 represents that certain unique parcel of land as designated and delineated in map book "029" (**029**-020-010-000) on detail page "02" (029-**020**-010-000) no block (029-02**0**-010000) labeled parcel "10" (123-321-0**10**-000). Again, the fourth

part or last three digits of the APN (123-321-001-000) are reserved from use. As before, although not technically correct, the APN of this of parcel of real property is often written as: "029-020-010" or "029-020-10".

APN Representing Other Assessments (800 to 999): Assessor's parcel numbers representing assessments made on personal property or other interests are not derived from nor are they directly related to the assessor's parcel map system. Instead, such an APN is "tied" or "cross-referenced" to the APN which *does* represent the real property on which the personal property or other interest is located or secured. The second and third part of the APN assigned to these kinds of assessments are chronologically assigned on a "first assessed first numbered" basis. Again, the fourth part or last three digits of the APN are reserved from use. Example: An assessment made on personal property assessed and designated on the assessment roll as APN 830-020-010-000 represents the assessment made on a certain specific **boat (830-020-010-000)** The second and third parts of the APN (830-020-010-000) were merely the next chronologically available numbers in the sequence. And, again, the fourth part or last three digits of the APN (830-020-010-000) are reserved from use. This APN is in turn tied to the APN which does represent the real property on which the boat was last known to be located or which serves as security for the tax lien on the boat.

Explanation of Retired Assessor's Map Pages Numbering System

Beginning In 1993, the Assessor's Office began converting its manual, hand drafted Assessor's Maps to computer assisted drafted ("CAD") map pages. For purposes of maintaining a continuous, archival record of the changes, if any, made to any Official Assessor's Map, an archival, "frozen" computer file image of any changed Assessor's Map, just as it appeared and existed immediately prior to the changes, is archived and saved in the "Retired Official Assessor's Maps" file. Retired Assessor's Map images are arranged numerically by Assessor's Map number, followed by the year-month-day the map was changed, retired and archived. For example: 123-01 (2009-10-12). A few of the oldest retired map pages were filed using the Assessor's Map number followed by a letter "a", "b", "c", etc. rather than a date. For example: 123-01a, 123-01b, 123-01c, etc.] , "c" being the most recently retired Assessor's Map. Assessor's Map pages that have not been changed since being converted into a CAD file format intentionally do not appear in this file. Changes to Assessor's Maps that occurred prior to 1993 were archived using a combination of microfiche and paper copies. The latter archives are not part of the World Wide Web, therefore not accessible via the internet at this time.