

# ASSESSOR'S OFFICE, COUNTY OF TULARE, CALIFORNIA

## EXPLANATION OF THE PARCEL NUMBERING SYSTEM, PROPERTY DESCRIPTION, REVENUE DISTRICTS AND TAX RATE AREA NUMBERS

### ASSESSOR'S PARCEL NUMBERING SYSTEM

To provide an efficient and automatic file number for the indexing of records, for the filing of records, for cross reference of field and office records and for simplicity of description in the preparation of the assessment roll and other records, a parcel numbering system has been installed as a part of this map system. The Assessor's Parcel Number ("APN") consists of four parts, each part consisting of three digits: 1) The first part indicating a three digit assessor's map book number within the county; 2) The second part indicating a two digit map page number in that particular map book and a one digit assessor's block number on that page (if that page is divided into assessor's blocks), the first two digits indicating the page number and the third digit the block number; 3) The third part, indicating a three digit parcel number on the map page or within the assessor's block if there is one; and 4) The fourth part, consisting of three zeros indicating a three digit sub-number reserved for future use in the parcel numbering system.

By way of example, then, APN 123-450-067-000, would mean book number 123 of the assessor's maps, map page number 45 (a trailing zero "0" indicates no assessor's block) and parcel number 67 on that page. By way of another example, APN 123-456-078-000, would mean book 123 of assessor's maps, assessor's block 456 (map page number 45, assessor's block 6) and parcel 78 within that assessor's block.

The map book and page number is indicated in the upper and lower right-hand areas of each map. The assessor's block number, if there is an assessor's block, is shown within an ellipse centrally located within the block, and the parcel number of each parcel is shown within a circle within the boundaries of the parcel. The boundary lines of each parcel are shown in solid lines and, should a parcel cross a solid line, solid connecting ties (" ") appear indicating that the parcel continues. Adjoining map page and book numbers are indicated in circles on the peripheral areas bordering each map page.

These maps constitute a permanent official record and a parcel number always indicates a specific parcel of property. If the boundaries of a parcel of property are changed, then a new parcel number is assigned to describe the changed parcel. Whenever an area of land represented by an APN is divided into smaller parcels, or when two or more areas of land are combined, then new APNs are always assigned to each new resulting area. The overall areas covered by each map book in the county are indicated on a wall map in the assessor's office, entitled "Tulare County Assessor's Books." A map page "index map" for this specific map book follows this page. All known recorded final subdivision maps, final parcel maps or licensed survey maps covering lands within this map book and the pages on which they are shown, are listed in writing on the subdivision index page(s) which follows the map page index.

Use of the parcel numbering system concept for purposes of identifying parcels of land for local property assessment and taxation purposes is permitted by law pursuant to the provisions of Section 327 of the Revenue and Taxation Code. Its use was officially adopted in this county by the Tulare County Board of Supervisors Resolution #328, approved on February 7, 1961.

### DESCRIPTION OF PROPERTY AND PARCEL SYSTEM

In this map book the legal description, whether it be by the federal system of surveys of township and range, section and fractional section, by reference to maps either recorded or otherwise legally provided, or by metes and bounds, is indicated on each respective map. Bearings, distances, subdivision names and other descriptive data are indicated when known and authentic. A written description of each parcel of property, together with the ownership, the owner's address, if known, and the assessed value, is available from paper and/or electronic files which are readily accessible by use of the assessor's parcel number.

### REVENUE DISTRICTS

In the county there are cities, school and other taxing districts. Each district is created by law and has a name and definite boundaries. The districts for which the county officers assess property, collect and distribute taxes or assessments on the assessment roll are referred to as revenue districts. Each parcel of property is situated within more than one of these revenue districts and always is in some combination of such districts. For the proper tax rates to be applied, it is necessary for each parcel of property to be associated with a specific tax rate area code number according to the city, school and other revenue districts in which they are located.

### TAX RATE AREA CODE NUMBERS

For the purpose of simplicity and accuracy, a number is assigned to each different combination of revenue districts, such number being termed the Tax Rate Area Code ("TRAC") number. The county is a revenue district in addition to those designated for each tax area. The TRAC number is in two parts: 1) The first part indicating the city, or, for areas outside cities, the school district; and 2) The second part, the various combinations of revenue districts within the respective city or school district. Printed at the top right of each map page in this book are the TRAC numbers of the tax areas in which the property on that page is located. The boundaries of each tax area are indicated on a copy of the TRAC index map following the map page index of this map book.