



A Tradition of Stewardship  
A Commitment to Service

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## CREATING NEW PARCELS

**Author's Note:** While these articles are only meant as a brief overview, the author acknowledges the assistance of Paul Durbin.

During California's history from statehood up until the 1950s, the division of land into fewer than four parcels was primarily a private matter without governmental oversight. The owner of a 160 acre tract of land (one parcel) could, by recording deeds with separate legal descriptions, create three 40 acre parcels one for each of her three children, leaving herself 40 acres of her own. The children could then build homes on those parcels without building permits. They could have even built four new homes on the original 160 acre parcel without creating new parcels. Surveyors and engineers could also create parcels by filing various types of maps with the County Recorder. Divisions creating five or more parcels were subject to some form of regulation beginning in 1893.

After the Second World War population increased rapidly throughout California with associated impacts on infrastructure such as roads, water and sewer and with disputes arising between property owners such as when a corporation would attempt to locate a lead smelter next to a subdivision. In response to the concerns of counties, municipalities and the public the California Legislature in the mid-1950s expanded the Subdivision Map Act (Government Code 66410) and gave local agencies broad "police powers" by authorizing general plan, zoning and building permit regulations.

One key aspect of this new power was the ability to limit the amount of development on a legal parcel. Another was that the creation of legal parcels could be regulated by the local agency within whose jurisdiction the land was located. In the unincorporated areas of Napa County all parcel divisions were subject to regulation beginning March 4, 1972. Creation of legal parcels, i.e. those that could be developed and receive a building permit, now required either an approved parcel or subdivision map or a lot line adjustment. Using general plan and zoning ordinances local agencies could specify the minimum size of the parcels created, the uses permitted on that parcel and the improvements, such as streets, storm drains and sewers, that had to be built in order to gain approval.

Maps or deeds filed or recorded between January 1 and December 31 create new parcels that will not appear on the tax roll until the following fiscal year, July 1 to June 30. To avoid the taxes going

delinquent on the “parent” parcel that will be modified, local agencies are authorized to collect prepayment of property taxes. Depending on the timing of the recording of the map or deeds (November 15 being the cutoff), prepaid taxes can be required for the current year as well as the next tax year. Once a map is filed or approved and lot line adjustment deeds are recorded with the County Recorder, Assessor staff modify the assessor map page to show the new parcel configurations.

Should you have any questions please contact Napa County Assessor-Recorder-County Clerk John Tuteur at 707.253.4459 or by e-mail [john.tuteur@countyofnapa.org](mailto:john.tuteur@countyofnapa.org) More articles can be found at <http://www.countyofnapa.org/Assessor/>