



A Tradition of Stewardship
A Commitment to Service

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VALUING NEW PARCELS

Land development often depends on the creation of new or adjusted legal parcels. New parcels are created either by a parcel or subdivision map or a lot line adjustment. Changes in parcel configuration are under the control of local agencies. Using general plan and zoning ordinances, local agencies specify the minimum size of the parcels created, the uses permitted on those parcels, conditions for development and any improvements, such as streets, storm drains and sewers, that have to be built in order to gain approval.

Property owners often ask whether the creation or adjustment of parcels of land will trigger a reappraisal of their entire property. The answer depends on the facts of each situation. The general rule is that the portion of the property that does not change ownership is not subject to reappraisal. Example: an owner has a 2.4 acre parcel and receives approval of a parcel map from the local agency to create 11 parcels. Until one or more of those parcels are sold, the factored base year value of the land portion of the original 2.4 acre parcel would be allocated to the 11 lots based on their proportionate square footage. If the original parcel is developed with a home or other building, the parcel which retained that improvement would retain a larger share of the allocated base year value because that portion of the original parcel is already a developed site.

Lot line adjustments realign up to four existing parcels through a less rigorous process than a parcel or subdivision map. While the new parcels are different in shape, the same number of parcels remain after the deeds are recorded. Example: Owner A owns a 7.6 acre parcel and a 3.2 acre parcel. The neighbor to the north of the 7.6 acre wants to purchase 2 acres to add to her 3.5 acre parcel leaving 5.6 acres for Owner A. The neighbor to the south of the 3.2 acre parcel needs .2 acres to add to his 1.3 acre parcel to build a shop leaving Owner A with 3 acres. When the lot line adjustment is completed, the base year land value of the original 7.6 and 3.2 acre parcels will be reduced by an allocation to 2 acres and .2 acres respectively. The owners who purchased the 2 acres and .2 acres will have those new land portions reappraised at current market value and added to the base year value of the original 3.5 acre and 1.3 acre parcels respectively. No value change will occur to any improvements on the four parcels unless an improvement was on a portion of the parcel that changed hands. The final example is two owners each own 5 acre parcels. Owner A purchases one acre from Owner B and Owner B purchases one acre from Owner A. Both end up with five acre parcels with different boundaries. Even though no money changed hands because the parties felt they made an even exchange, the land value of each one acre portion

that transferred ownership would be reappraised and the new full cash value of that acre added to the factored base year value of the original 4 acre portions.

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 More articles can be found at <http://www.countyofnapa.org/Assessor/>