

SLIDE 7 – Assessor's Parcel Number

An important source of revenue for local governments are property taxes. Defining property boundaries and identifying owners is crucial to the taxation process. In this section we'll briefly discuss the role government plays in assigning parcel numbers and assessing taxes to the right property owners.

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Purpose

To aid in the assessment of property for tax collection each piece of property, or parcel, is given a parcel number.

Assessor's Parcel Number (APN) are usually assigned by the local taxing authority, city or county, where the property is located.

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Plat maps

Tax maps that show parcel numbers and locations are legal documents recorded with the county the property is located.

As public records, these maps are indexed and searchable in a public records directory online.

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Assessment rolls

The county tax assessor maintains a complete record of every parcel in the county with the listed owner's name and address of record and the assessed value of the land and structures on that property.

All property, developed and undeveloped, is listed on the assessment rolls.