



OFFICE OF THE ATTORNEY GENERAL

Department of Justice

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January 18, 1974

M-6295.3

Mr. Earl Lucas, Chief
Division of Local Government
Fiscal Affairs
Office of the State Controller
550 Capitol Mall, Suite 810
Sacramento, California 95814

Attention Mr. Thomas H. French
Supervisor, Tax Deeded Land

Re: Description of Property in Published
Notice of Sale of Tax Deeded Property
(\$ 3704, Rev. & Tax. Code)

Dear Sir:

This is in response to your memorandum of November 23, 1973, requesting our informal opinion on whether the use of the current assessor's parcel number in the published notice of intent to sell tax deeded property satisfies the requirements of section 3704(b), Revenue and Taxation Code.

We have concluded that the current assessor's parcel number sufficiently describes the property to be sold so as to satisfy the requirements of section 3704, subdivision (b), Revenue and Taxation Code, provided that it has been used in assessing the property on the assessment roll and is in compliance with the system for the description of real property by parcel number prescribed by the State Board of Equalization in the Assessors' Handbook, AH 212.

ANALYSIS

In 8 Ops.Cal.Atty.Gen. 18 (1946), the Attorney General approved the use of a "System for Description of Real Property Parcels by Reference to Assessors' Maps" as proposed by the State Board of Equalization in a pamphlet designated AH 212 for inclusion in the Assessors' Handbook. Said pamphlet established a system of maps and the assigning of a parcel number to each parcel of real property in the county. In the opinion there is described the use of such parcel numbers which show the assessor's map book number, the page number in the particular book, the block number in the particular page if the property is cut into blocks, and the parcel number on the map page or in a block. The opinion concluded that the proposed map and parcel numbering system would be legally sufficient for all purposes in the taxing process, including description on the roll, notices and deeds 8 Ops.Cal.Atty.Gen. at p. 20. In that opinion, the Attorney General stated:

"The basic requirement in describing land by reference to a map is that the land shall be positively identified. In Smith v. Addiego, 54 Cal.App.2d 230, at 242, the court sets forth this principle as follows:

'In Lummer v. Unruh, 25 Cal.App. 97, 104 (142 Pac. 914), the following is quoted from Cooley on Taxation: "The designation of the land will be sufficient if it affords the owner a means of identification and does not positively mislead him, or is not calculated to mislead him." The Flood case, the Pennie case, and Best v. Wohlford, supra, (64 Cal. 504; 93 Cal. 465; 144 Cal. 733) are cited to the same effect. In the very recent case of Biaggi v. Phillips, 50 Cal. App.2d 92, 98 (122 P.2d 619) the same passage is repeated.'

Description of land by use of the parcel number as herein explained clearly meets such test."

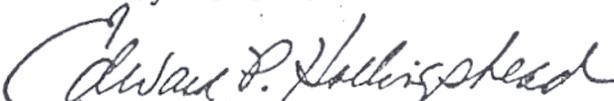
Section 3704, Revenue and Taxation Code, is based on the provisions of former section 3834, Political Code, as added by Statutes 1939, chapter 529, and former section 3897, Political Code. Section 3897 was construed in Biaggi v. Phillips, 50 Cal.App.2d 92 (1942), cited in the above quotation from 8 Ops. Cal.Atty.Gen. 18, 20. These earlier sections required a description of the property "sufficient for identification." The court concluded that an abbreviated lead line description was adequate under the statute which did not require a full metes and bounds description. Since there was a recorded map of the oil fields assessed in the Biaggi case, the court concluded that the land could easily be identified in the various steps of the tax proceedings, as the lots and block section were correctly stated. This same reasoning would support the use of the assessor's parcel number in publishing the notice of intent to sell tax deeded property under section 3704 of the Revenue and Taxation Code if the property has been so described on the assessment roll, in the tax bills and in the notices and publications preceding the notice in question.

It should be clearly understood that this conclusion is based on the assumption that the assessor's parcel number is in compliance with the system for description of real property by parcel number prescribed by the State Board of Equalization in the Assessors' Handbook, AH 212. If the assessor's parcel number does not direct the assessee to the book, page and block number, if any, in the assessor's map book, then the sufficiency of the description would be in doubt and could not, of course, be relied upon in publishing notices such as the notice of intent to sell tax deeded property.

We trust that the foregoing informal statement of our views serves your purposes in this matter. If, however, anything further is desired, please do not hesitate to communicate with us.

Very truly yours,

EVELLE J. YOUNGER
Attorney General


EDWARD P. HOLLINGSHEAD
Deputy Attorney General

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