



OFFICE OF THE ASSESSOR

2016

ANNUAL REPORT



JEFFREY PRANG
ASSESSOR



MARY C ABDELSEHID JULIET ABDEL-SHEHID NELITA E ABLAZA MYRA A ABREGO JOSE M ABREU JR. MARIA P ACEVEDO NANCY ACEVEDO STEPHEN A ADAMUS SATENIK ADAMYAN RAYSHHELL K ADKINS AIDA L ADLAWAN WEBSTER AGGREGY AVO AGHAJANIAN AUGUSTINE A AGUILAR JORGE D AGUILAR SIMON AGUILAR JASMIK AKBARIAN JUANITA AKINS JUAN C ALARCON REBECCA G ALCABEDOS ANGEL H ALEJANDRE DANILO Y ALEJO TOM JEFF MAMAAT ALIGAM ARSENIO B ALINDOGAN III CLINTON ALMENDRAS MARIA CHRISTINE D ALMOGUERA ARNOLD T ALTAMIRANO OLA N ALZAYAT MICHAEL AMADO CLARENCE M AMAMEDA ELISE B AMBROSINI CYNTHIA E AMEZCUA ALICE AMIRIAN ANOUSH AMIRJANIANI THEODOROS ANADOLIS ANGELA Y ANDERSON CHRISTEL L ANDERSON DONNA M ANDERSON PETER ANDERSSON JOSE B ANDRADE LISA K ANDRES ROBIN B APANAY GREGORY M APFEL GLORIA F AQUINO NOEL V AQUINO DONNA N ARAKAWA SERGEY ARAKCHYAN JOSEPH ANGELO L ARANETA GUILLERMO V ARAUJO MA LOURDES C ARAULLO HERMINIO D ARBAS PHILIP N ARCHULETA CORAZON M ARCIAGA KENNETH R ARGUELLES FLOR ARGUETA BRIAN R ARIAS XIOMARA ARIAS RONALD A ARISON EVANGELINE S ARMOSILLA MELISSA ARNDT REYNALDO Q ARRIOLA KRISTINE ARSHARUNI TINA N ASANO STEVEN E ASSETLYNE MARIE S ATWATER YVONNE AUSTIN AREN AVAKIAN MARIE S AVAKIAN MELISSA AVELAR RENE M AVELAR EDWARD AVILA ANNA K AWAD AWIAK H AZENAB GINA M AZIZEH ARTIN BABAKHANIAN LILIBETH C BABIERA MARY R BACCA ANTHONY S BACLIG VIGEN BADALYAN BRUCE A BAGANO JOVINA BAHIEENSE JEANINE M BAILEY SUSAN W BAILEY STEEVE D BAKER WESLEY G BAKER CONRADO BALAGTAS JR DANTE C BALBOA JENNIFER A BALLIGER RIZALINA Y BALUYOT JENNY BANH BRANDON G BANKS ARTHUR J BARELA JR ANQUONETTE R BARLOW KANDYCE L BARNETT SUSAN H BARRY VARTAN BARSEGYAN KIMBERLY S BARTHOLOMY ELIZABETH BASAL ADEL BASTA EMAN K BASTA ALAN BATO FRANCIS BATUNGBACAL TANYA M BAUDOIN FLORA D BAUTISTA JOSE BAUTISTA NORMA A BAYAN DAVID J BAYHA SARAH M BAYS LAURIE MICHELLE BEAN GEORGINA E BECERRA MARLA A BECKER ANGELA R BECKFORD CRISTINA T BENITEZ ANDREW P BERGMAN CENON L BERNABE REYNALDO B BERNABE RENE L BERRY LISA E BETRICE SONIK BISMAMYAN MICHAEL BLACKWELL II WILLIAM C BLANKINSHIP NASHADIMA BLANTON LILIA BLKHROYAN MARK J BLOESER ERNESTO J BOBADILLA JOEL BOBRICK SANDRA L BODEAU DANIEL J BOELTER MARIAM E BOGHOS DAMIEN BONDS JAMES C BONOMO JR PALARB BOONMEE LAURA H BOOTH JOSE R BORJON BULMARO BORRERO GEORGE P BOWERS LEAH E BOWLER KELLIE M BOWMAN MARY E BOWMAN BELLA BOYAJIAN CLIFFORD J BOYD DARIEN L BRANTLEY DAVID BREAUPT NOAH I BRICKEY DONNA BRINKLEY TARYN BROOKS JOYCELYN D BROUSSARD SHAYNAH M BROWN STEVEN M BROWN TRACY BROWN YOLANDA M BROWN LORENZO S BROWN JR. 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ESPERANZA S CAJULIS JESSICA M CAJULIS JESUS CAJULIS HUMBERT V CALAGUERON ANTHONY CALDERON BONITA T CALDERON LAURA R CALDWELL FERNANDO C CALVELO AURELIO J CALVO MOSES A CAMACHO RENE CAMACHO JOAN L CAMERON MICHAEL P CAMPBELL ANDREA CANAL THUY-NGA CAO-BUI OSCAR B CARAIG NORMA P CARBAJAL RUBEN CARBAJAL EVELYN CARDENAS MARINA CARDENAS RAYMOND CARDIEL JENNIFER L CARDONA CHRISTINE Y CARINIO SANDRA FLORES CARLOS AVIANA A CARO NOLAN N CARREON ESTELLA CARRILLO ILDALISA CARRILLO LISA A CARTER SONIA CARTER-BALTAZAR MARTHA CASTANEDA-GUZMAN AMANDA CASTELLANOS JEAN CASTILLO RICHARD M CASTILLO KARINA V CASTRO ANTONIO CASTRO JR KAREN LYNETTE CASTRO MOLINA ROBERT CENTRONE KATHERINE CHAN KEVIN S CHAN MI R CHANG PAULINE F CHANG JING J CHAO JUDY CHAO MEI-CHEN CHAO-CHEN ANDREW C CHAU JACKIE S CHAVEZ BLANCA J CHAVEZ MONTES ANA G CHAVEZ-VILLANUEVA NAY HUONG CHEA CAROLYN F CHEN JOCELYN Y CHEN JOSEPHINE CHEN MARY J CHENG STEPHEN J CHENG RAFAEL CHEPEIAN GARY K CHEUNG ERNEST M CHEW WEN W CHEW KYUNG S CHI NATALIO J CHIAROMONTE CALVIN C CHIEN JASON M CHIN STEVEN CHIN JOSEPHINE CHING RODERICK S CHING FLORA Y CHIU ANDY H CHO GARRETT D CHO JOSEPH CHOI RIPSIME CHOLAKYAN SUWANNA CHOTISORAYUTH ANGELA CHOW JUSTIN CHOW CHING-LIAN A CHU KEITH K CHU KEVIN W CHU MATTHEW W CHU TEDD M CHUBB LIAN K CING KHAI RICARDO C CIRIA JACLYN CISNEROS DEMETRA J COBB APRIL COLES THERESA COLLIER BRADLEY L COLLINS TRACEY R COLLINS BARBARA J COLLOR ADAM W COMBS JAMES F CONAWAY III BRIAN S CONSTABLE MARISOL CONTRERAS GENEVIEVE H CONWAY ELLIOTT W COOK RANDY L COOK ROBERT E COONEY ANDREW J CORE LIZZETT CORNEJO CATHERINE V CORNELIUS ANGELA E CORTES LISA M COSIO MERCEDES K COSTA KIERAN ALEXANDER COX ROBERT E CRAWFORD JR LULU M CRESENCIA JOSEPH V CRISTIANO DAVID T CROCKETT ARMANDO CRUZ MANOLITO M CUA VENTURA E CUENCA PAUL CUNNANE MENA R DACAYO NGUYET DAM DAT A DANG KAMEEL W DANIAL ANNA DANIELYAN CHRISTINE P DAO LARRY DAO ADAM M DASHO ANAHID DAVIDIAN ASHLEY C DAVIS RAMEISHA DESHAUN DAVIS THEODORA DAVIS NANNETTE M DAZA IRENEO S DE GUZMAN MARCUS DE LAAT RALYN DE LEON RAMON D DE LEON JR ABIGAIL A DE LOS SANTOS EL CID DE RAMUS BRENT A DECKER THERESA M DEGRASSI CARIDAD F DEL CASTILLO DARLENE DEL PALACIO JOHNNY L DEL ROSARIO JOSE B DEL ROSARIO PELAGIO R DELA CRUZ NANCY E DELANGE PHYLLIS DELONE DUY P DEROZE KYLE DESHAY JONATHAN JOSEPH DIAZ FRANK DIAZ JR HUNG T DIEP LUIS DIMAS CAROLYN L DIXSON CHRISTINE T DO JOHN C DOMINGUEZ RYAN DOMINGUEZ SAMUEL J DONG BRIAN W DONNELLY MICHAEL H DOOM DENNIS J DOREZA TORI DORSEY CHERYL DOTY DAQUITA F DOUGLAS FOSTER E DRIVER III ANITA DRUMMOND-SEPOLEN CONNIE S DU WENDY DUENAS SHARON DUFFIE YAN DUKHOVNY ILDEFONSO DULAY SUSAN M DUNN OCHOA FELYDOLORES C DUNTON VIVIAN DUONG JARROD C EASTWOOD ROSALINA EDMONDS MARIA L EJUPOVIC DERRICK ELLIOTT STELLA L ELLIS PAUL J ELY PETER EMRICH SHARON A ENIX TERRI A ERSKIN AMANDA Y ESCALANTE ANGELA ESKIDJIAN FELINA ESMAEILI-MASIHI EDILBERTO B ESMUNDO ZENaida E ESPANOLA EFRAIN K ESPARZA FRANCISCA C ESPINOZA FRED L ESTILLORE DENNY M ESTRADA ROMEO O ESTURAS YVONNIE D EVANS EZINNE J EZEAKUNNE FATEN M FALTAOUS TUKA FARZADNIA MARCHIZ B FELTON ISKOU I FERAKHIAN DOUGLAS S FERGUSON KEAN H FERGUSON CLINTON FERNANDES HECTOR H FERREL SUSAN D FERRO CESAR FISCAL VALERIE D FITZGERALD MICHAEL F FLANCIER ANGELIA M FLEMING REBECCA D FLORDELIZA ARTURO V FLORES JESUS FLORES NOEL D FOLEY KELVIN PONG DONNA N FRAIJO-DUARTE JUAN FERRAZ RENATO RAMON S FRANCISCO DONNA F FRAZIER KOLOTITA F FUE BECKY K FUJIMOTO DANNY FUNG MICHAEL H FUNG KAYLEEN M FUNK ANDREW G FURUTO ADELAIDA GABRIELYAN ANGELA GADSDEN CHAD A GAGNA GABOR GALANTAI GABRIEL C GALINDO CASSANDRA R GALLARDO MANUEL N GALLEGOS SONIA M GALLEGOS VERONICA GALLEGOS KEVIN D GALLOWAY ELENA GALOUSSIAN ROY GANUELAS DANIEL GAO ALEXANDER GARCIA CHRISTINA L GARCIA M LUPE GARCIA MILAN GARCIA SHERI GARCIA VINAY GARG NARINE GAZARYAN CANDACE A GEE RACHEL R GEIST AZNIV GERAGOSSIAN IRA E GERMAN ELAINE JOY GERNADE DAVID GEVORKYAN SERAH GHARIB SIAVASH GHARIB ALBRIK L GHARIBIAN MELINE GHAZARYAN KRISTAL S GHIL CHRISTOPHER S GIANNOTTI LISA R GIBBS PATRICK GIBSON DESMOND GIFFEN LINDA E GIFFEN DONALD GILMORE ARAX GIRAGOSIAN OCTAVIO GIRBAU WAFAA S GIRGIS ELSID T GLENN JOHN D GLOUD LUCIA Y GO ANGELITA H GOCHUICO STEVEN M GOFF DANA M GOLLEHER NORMA GOMEZ STEVEN J GOMEZ ANTIMO GONZALES ANDREW A GONZALEZ DIANA GONZALEZ ULISES GONZALEZ YESENIA GONZALEZ VICKI P GOODMAN MEAV H GOODRICH LUCY GORGI ALBERT J GORGONIO JR JOCELYN J GOROSPE HELEN GOZA BEBE GOZALI KAREN GRAY LAURA S GRAY KELVIN J GREEN TIFFANY GREEN TIMOTHY S GRIZZLE DEBORAH A GROSSMAN RAUL J GUEVARA JR ERMA J GUINTO SERGIO GUITRON LISA J GUNNER JOSE B GUTIERREZ LOU GUTIERREZ JANINE M GUTIERREZ ROJAS LIDIA M GUZMAN BETTY D HA EDWIN HADNOTT SHADIA HAKIM MARIA HAKOBYAN STEVEN HALE MINA L HAMILTON ANDREA HAMMONDS DALE E HAMMONDS JOHANNA Y HAN ERIKA HANDLEY GEORGE S HANNA NADIA HANNA BARBAREE J HARDY OMAR HAROON HAROON DARLENE HARRIS GWENDOLYN M HARRIS OWEN B HARRIS PAMELA M HARRIS TRACY L HARRIS PHYLLIS R HART REX HARTLINE BENJAMIN HARVEY MARK I HASHIMA YAMEEN M HASHMI RIMA HASRATIAN FIELDS CAROLYN HAWKINS DANA HAWKINS ROLAND H HAWKINS II MICHAEL HAYES CHARLES H HAZEL MARIA B HEBERT JOHN HENDRICKS SHELBI C HENRY ANTONIO HERNANDEZ CARLOS A HERNANDEZ FRANCO M HERNANDEZ GRICEL G HERNANDEZ STEVEN M HERNANDEZ MATTHEW HERRERA KHALED A HERWEES JOHN D HICKMAN AARON HICKS LA TASHA R HICKS JUAN M HIDALGO ROBERT M HILTON EDUARDO P HIPOLITO EDWARD H HO LANDI HO MATTHEW R HO STEFAN HOLTSMANN ALLISON D HOPSON JILL HORTON DALE V HOUGH RICHARD J HOUSE DENISE M HOWELL YU-KUEI HSU SHU-LIN HSUEH ERICK S HUANG NANCY HUANG SHANG JUNG HUANG HUANG YUKUN HUANG LITO HUGO DAVE K HUI HIEN HUNG ALAN S HUNTER KEVIN C HUNTER RUBY JAO HUNTER KRISTI HURD RENE M. HURST KIM-NGUYET T HUYNH CHAE J HWANG MONICA SHANEE HYDE FRANKIE C IBARRA TALAT G IBRAHIM GREGORIO S IGNACIO HELEN C IRIGOYEN JACQUELINE O IRVIN MANUSH ISAGULYAN MARIANNE ISRAEL BETTY M JACKSON EU-JENE JACKSON JERRON DERELL JACKSON KIMBERLY K JACKSON STELLA JACKSON TAMALA JACKSON-WILSON JANAE P JACOBS ANN M JAEGER CAROLYN S JAMES ANA JAUREGUI ROSARIO JAUREGUI RAMON O JAVATE JULITA I JAVELLANA SERENA C JEN RUWEN JIANG ERNESTINA JIMENEZ MARIA B JIMENEZ CARLYLE JOHNSON DESIREE S JOHNSON IVORY JOHNSON RICHARD H JOHNSON ZINA P JOHNSON ALLEN R JOLLEY GERALDINE JONES KERRIE A JONES MYESHA T JONES PAUL K JONES VIRGINIA JONES LATEYA JORDAN JASMIN A JOSEPH-TWEEDIE ALBERT JU ANDY C JUAREZ EMMA S JUAREZ CARMEN G JUDILLA HENRIYUNIARTI JULIANTO ARACELI G KAKOOZA JON T KAMAYATSU ROSINA L KAMEL DAVID KAO MICHAEL KAPP HEANG KAR MUSHEGH KARAPETYAN NORVIK KARIMIAN JACQUELINE KASUMYAN MICHAEL D KELLY PRICILLA C KELLY DOMINIQUE A KENDRICK DONNA KENDRYNA DESMOND R KESTER SUZANNE - KHACHATRIAN NAEEM KHAN ZISHAN A KHAN ADIS KHATCHATOURIAN LEYLA KHAZAI THEODORE KHODAVERDIAN ANTHONY KIBODEAUX DARRELL KIBODEAUX BONNIE B KIM SAMUEL S KIM SONG H KIM TIFFANY M KIM RICKY A KING RYAN A KING YING H KING DIANNE H KINNEY NUNE KIRAKOSIAN ROYCE D KIRKLAND KATERYNA KISH GARY H KISHI MATTHEW B KLAPP ELENA M KLUNDER NANCY A KNESEL ANTHONY RAY KNIGHT MORRIS KO RICHARD S KO KELLY M KOLDUS MARTA KOTCHARIAN JEFFREY D KRANTZ SANTOS KREIMANN KRENG KRICH KENNETH KROFFT DANNY H KU YEGISHE KUKURYAN JAMES S KULBACKI KRISH INDRRA KUMAR GORDON H KWAN DARREN KWOK KIM KWON TEDDY S KWONG BEVERLY A LA COUR MICHAEL F LACANILAO WURLITO M LACISTE CAREN U LACUESTA RIMIA F LACUESTA ROUMEL LAGSA JANE N LAKEY JOSEPH W LAMAESTRA BELINDA L LANDIG M. VIRGINIA LANDIG KELLY S LANE ROBERT T LARDGE CECILIA LARIOS VINCE A LATKINS PANJIT F LAU HAWAIDA I LAUTFY DEMARVIN LAWRENCE II JOYCE C LEARD KEVIN LECHNER DEBORAH L LEE HAROLD G LEE HARRY Y LEE KYU T LEE LANDY C LEE LEO T LEE LULU H LEE PETER LEE

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“A Solid Foundation”



The Los Angeles County Office of the Assessor includes nearly 1,400 appraisers and support staff who are responsible for valuing more than 2.6 million properties annually. It is my responsibility to create a fair and accurate assessment roll that provides the assessed value of every property in the County of Los Angeles. This year, I am pleased to share that the 2016 Assessment Roll reflects our sixth consecutive year of growth, a 5.58% increase from last year. With an assessed value exceeding \$1.3 trillion, the County of Los Angeles has the largest Assessment Roll in California.

My staff and I value the residents we serve and the property we assess by working to build the most professionally staffed, technologically advanced, and customer-friendly property assessment agency in the nation. The Assessor’s Office plays an important foundational role in the County, as property assessments established by my Office are used to generate revenue for the County and municipal governments. These funds support local services used by millions of residents every year including law enforcement, firefighters, schools, hospitals, roads, libraries, parks, and much more.

As the largest public agency of its kind in the country, the Los Angeles County Office of the Assessor is a model that is emulated nationwide, and we take seriously our responsibility to lead the way in public service and accountability. Since assuming office as your Assessor in December 2014, we have built a solid foundation for improving the operations of our Office. We have implemented enhancements that are being enjoyed by the public today. In this Annual Report, we have included new information about how we are improving our service to the public. Our efforts to implement modern technology, increase transparency, work better for the public, and maintain the highest ethical standards are highlighted.

I am proud of our staff who work hard every day to fulfill our responsibilities to the public. A special thank you to the Los Angeles County Board of Supervisors, Chief Executive Office, Treasurer and Tax Collector, Auditor-Controller, and Registrar-Recorder for their continued support, assistance, and partnership in making the County of Los Angeles a great place to live, work, and visit.

Most importantly, on behalf of the men and women of the Assessor’s Office, thank you to the residents of the County of Los Angeles for the opportunity to be of service. Please do not hesitate to contact us – we are here to help!

Sincerely,

A handwritten signature in blue ink that reads "Jeffrey Prang". The signature is fluid and cursive, written over a white background.

JEFFREY PRANG

Assessor



*Valuing People
and Property*

Our Mission

We value people and property by creating an accurate and timely assessment roll while delivering exceptional and professional public service with integrity.

Our Vision

To be the premier property assessment agency in the nation.

Our Motto

“Valuing People and Property”

Our Values

We **ASPIRE** to be the premier property assessment agency in the nation.

Accountability: We value the importance of being accountable for what we do.

Service Excellence: We value and respect the public we serve by responding to their needs and timely resolving their issues.

Professionalism: Our people are our most important assets.

Integrity: We value the public’s trust and, thus, ensure integrity in all that we do. We will do what’s right, legally and morally. We will do and say nothing that deceives others to earn their trust in us.

Respect: Mutual Respect and Civility. We respect our customers’ needs by providing quality public service.

In return, we expect to be treated with similar civility.

Equity: Objectivity. It is the Office of the Assessor’s legal and ethical duty to deliver an impartial assessment roll in accordance with the law.

HOW THE PROPERTY TAX SYSTEM WORKS

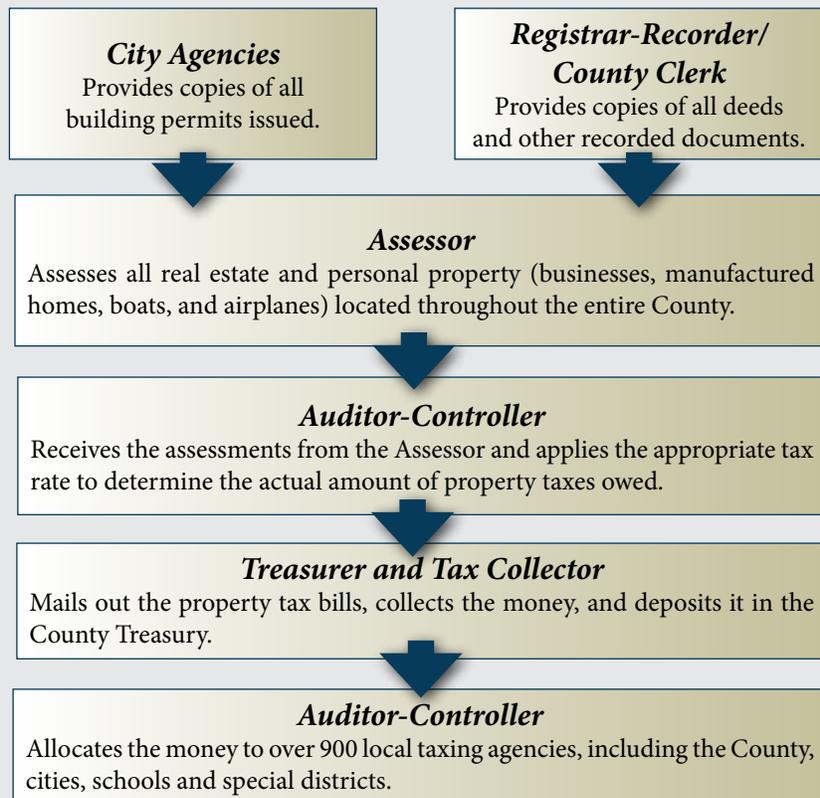
Prior to 1912, California received up to 70 percent of its revenue from property taxes. However, the state no longer relies on property taxes as its primary source of funds. Today, California's counties, cities, schools, and special districts depend on property taxes as a primary source of revenue to fund vital local public services.

The Assessor annually assesses all taxable property in the County as of January 1st, except for state-assessed property. The Assessor's primary responsibility is to identify all assessable property, assess its value according to California law, and generate the local assessment roll.

The Assessor is responsible for determining the proper value for each property in order to ensure that the owner pays the correct property tax. Property value is determined by the Assessor and applicable state and local laws. Although the Assessor's value is used to calculate property taxes, **the Assessor does not set property tax rates, invoice property owners, or receive property tax payments.**

Once the Assessor has compiled the Assessment Roll, it is transferred to the Los Angeles County Auditor-Controller, which applies the appropriate tax rate to form the basis of the tax bill. Next, the Los Angeles County Treasurer and Tax Collector sends a bill to the property owner and collects the revenue. Finally, the Auditor-Controller allocates the property tax revenue to the local jurisdictions, including the County, cities, schools, and special districts to pay for public safety, schools, hospitals, roads, and many other vital public services.

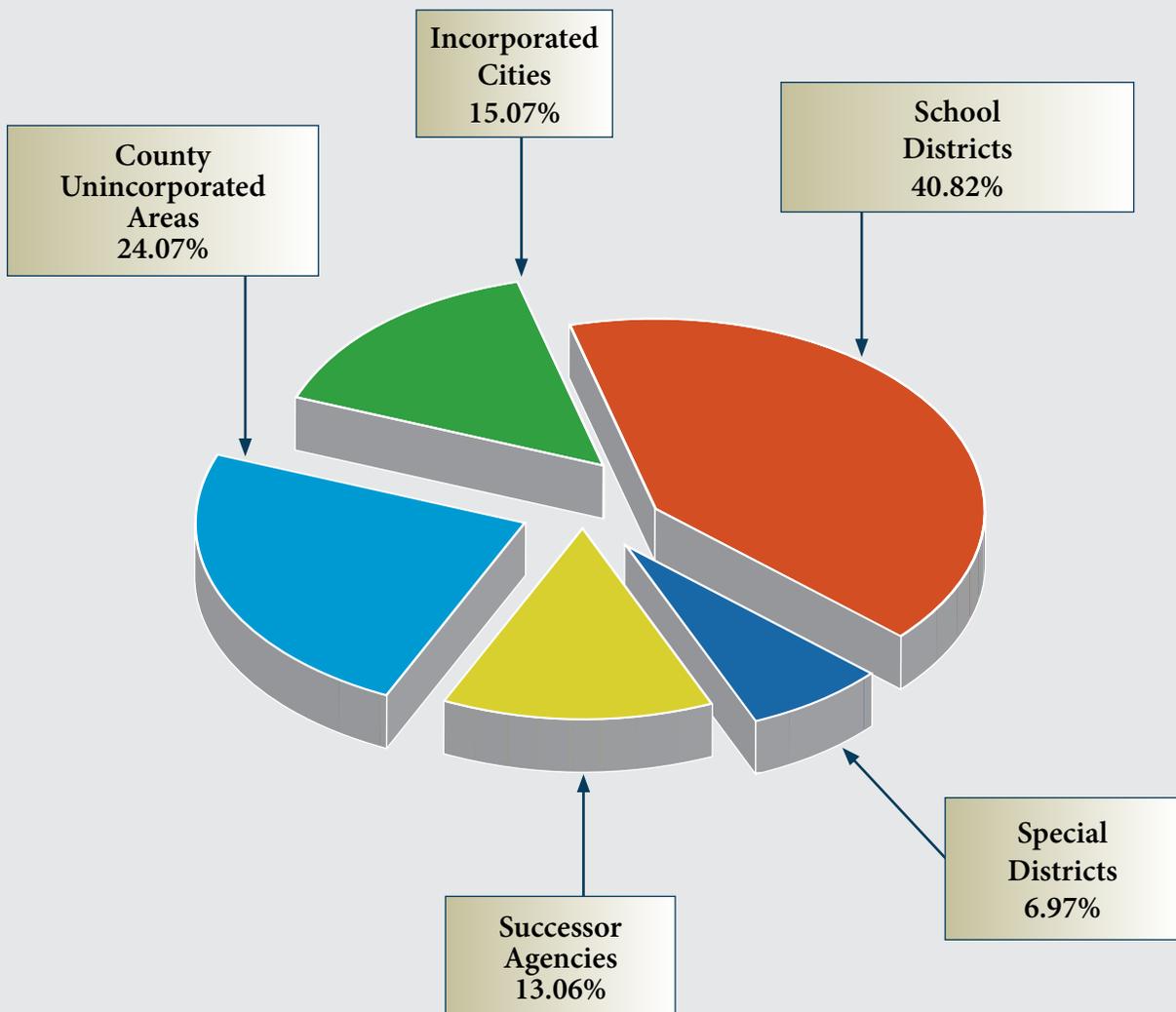
Source: State of California Board of Equalization



Where do your property tax dollars go?

The largest component of most property owners' annual property tax bill is the 1% rate—often called the 1% general tax levy or countywide rate. The California Constitution limits this rate to 1% of the property's assessed value. The taxes due from the 1% rate, and voter-approved debt rates, are based upon a property's assessed value. The Office of the Assessor determines the value of all assessable property in Los Angeles County.

Property taxes are collected at the county level and distributed to local governments: cities, counties, schools, special districts, and until recently, redevelopment agencies. Property tax revenue generated within a county does not leave that county. Additionally, county property taxes allocated to schools generally offset state General Fund spending for K-14 programs.

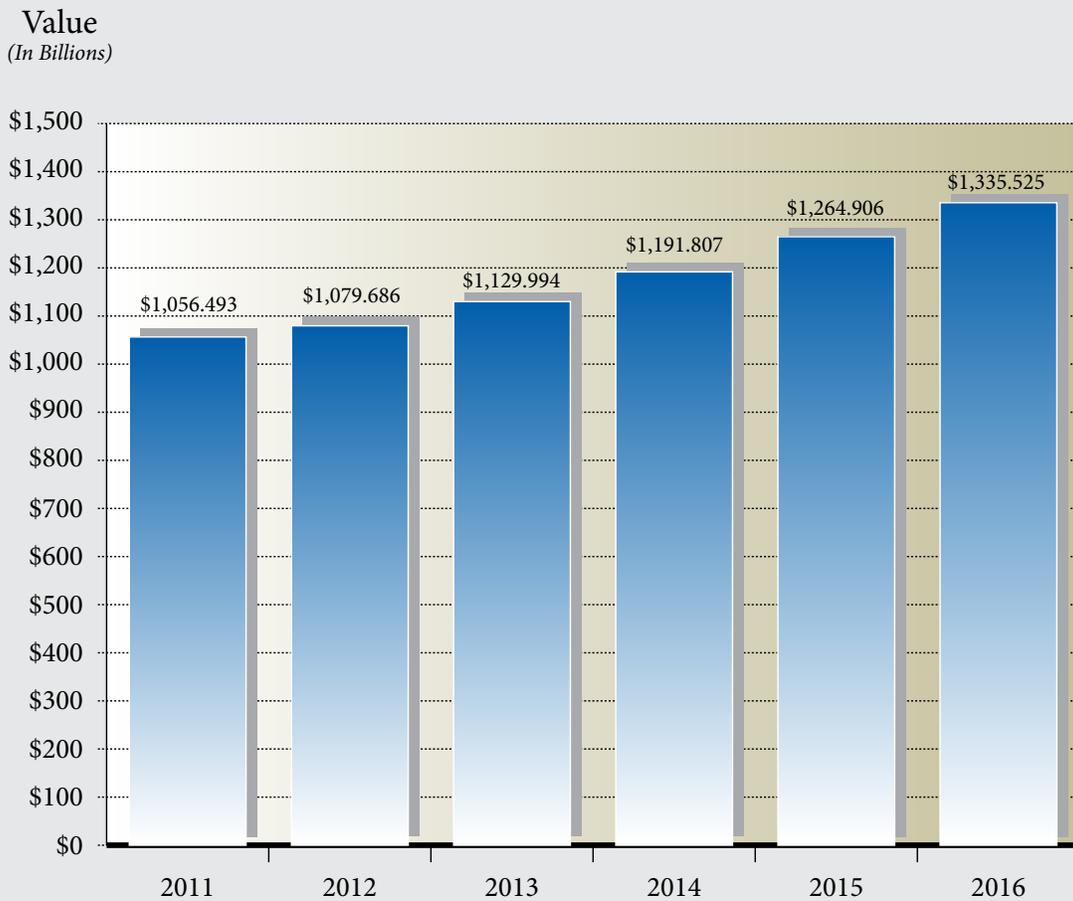


*Figures rounded to nearest 0.01%

NET TOTAL LOCAL ROLL 2011-2016*

The assessment roll reflects the value of all taxable property in Los Angeles County as of January 1st of each year in accordance with the California Constitution. The 2016 Assessment Roll reflects a 5.58% increase in value, the sixth consecutive year of growth in the County's assessed value.

From 2007 through 2010, the economic recession and the corresponding real estate market decline resulted in decreased assessment roll values. However, the 2011, 2012, 2013, 2014, and 2015 assessment rolls reflected gradual annual increases of 1.36%, 2.20%, 4.66%, 5.47%, and 6.13% respectively. With a net total value of \$1.336 trillion, the 2016 Assessment Roll is the largest in the history of Los Angeles County and reflects a net increase of \$70.6 billion over the 2015 Assessment Roll.



*Valuations on which revenue is collected by Los Angeles County.

2016 ASSESSED VALUATION - LOS ANGELES COUNTY

Valuations⁽¹⁾	2015	2016	Amount of Change	Percent Change
Land	\$ 673,687,269,620	\$ 713,518,894,720		
Buildings and Structures	\$ 573,809,251,254	\$ 602,429,446,209		
Business Personal Property ⁽²⁾	\$ 73,170,276,149	\$ 74,968,986,024		
Gross Total	\$ 1,320,666,797,023	\$ 1,390,917,326,953	\$ 70,250,529,930	5.32%
Less Exemptions				
Church, Welfare, etc. ⁽³⁾	\$ 48,134,471,605	\$ 47,894,873,264		
Revenue-Producing Valuations	\$ 1,272,532,325,418	\$ 1,343,022,453,689	\$ 70,490,128,271	5.54%
Homeowners' Exemptions ⁽⁴⁾	\$ 7,625,860,872	\$ 7,497,332,388		
Net Total Revenue-Producing Valuations⁽⁵⁾	\$ 1,264,906,464,546	\$ 1,335,525,121,301	\$ 70,618,656,755	5.58%

2016 Allocation of Total Parcels and Assessments

Single-Family Residential	Residential Income	Commercial-Industrial	Total
1,868,703	248,528	248,638	2,365,869
Business Assessments: Personal Property and Fixtures			270,131
Total			2,636,000

(1) Assessed values do not include properties assessed by the Board of Equalization.

(2) Business Personal Property includes, but is not limited to, machinery, computers, equipment (e.g. photocopiers, telephones), furniture, and other supplies.

(3) Exemptions not reimbursed to local governments by the State of California.

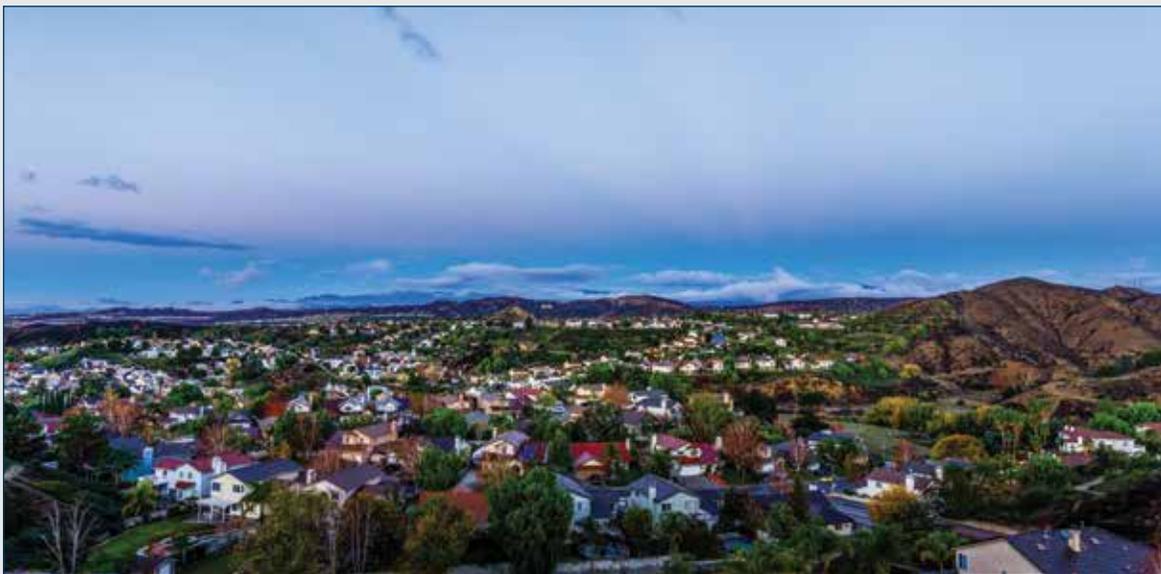
(4) Exemptions reimbursed to local governments by the State of California.

(5) Valuations on which revenue is collected by Los Angeles County.

FOUR-YEAR COMPARISON OF FACTORS CAUSING VALUATION CHANGE

Since 2011, the County of Los Angeles has experienced an annual increase in property values. A number of factors have contributed to the increase in roll value, including the sale of properties, inflation, and an overall improving market.

Current Roll Value Change	2013	2014	2015	2016
Local Roll Value Before Exemptions	\$ 1,183,097,938,440	\$ 1,246,718,018,611	\$ 1,320,666,797,023	\$ 1,390,917,326,953
Less All Exemptions	53,103,767,861	54,911,045,993	55,760,332,477	55,392,205,652
Net Local Roll Value	\$1,129,994,170,579	\$1,191,806,972,618	\$1,264,906,464,546	\$1,335,525,121,301
Factors Causing Valuation Change				
Properties Sold/Transferred	\$ 20,284,248,823	\$ 30,699,241,687	\$ 38,504,968,427	\$ 39,253,944,514
Decline-in-Value and Other Adjustments	10,377,649,378	21,835,670,940	9,305,272,357	6,767,302,189
Inflation Adjustment/Proposition 13	17,233,728,179	4,536,243,003	20,738,516,089	17,416,648,417
New Construction	2,950,339,942	4,492,367,834	4,870,252,490	6,789,153,066
Business Personal Property and Fixtures	92,006,982	1,052,438,931	2,211,067,970	1,798,818,061
Special Property Use Types	1,599,195,366	1,004,117,776	-1,681,298,921	-1,775,336,317
Subtotal	52,537,168,670	63,620,080,171	73,948,778,412	70,250,529,930
Changes to Prior Years	1,980,521,210	6,288,817,116	7,117,482,003	3,765,321,004
Total Value Change	\$ 54,517,689,880	\$ 69,908,897,287	\$ 81,066,260,415	\$ 74,015,850,934

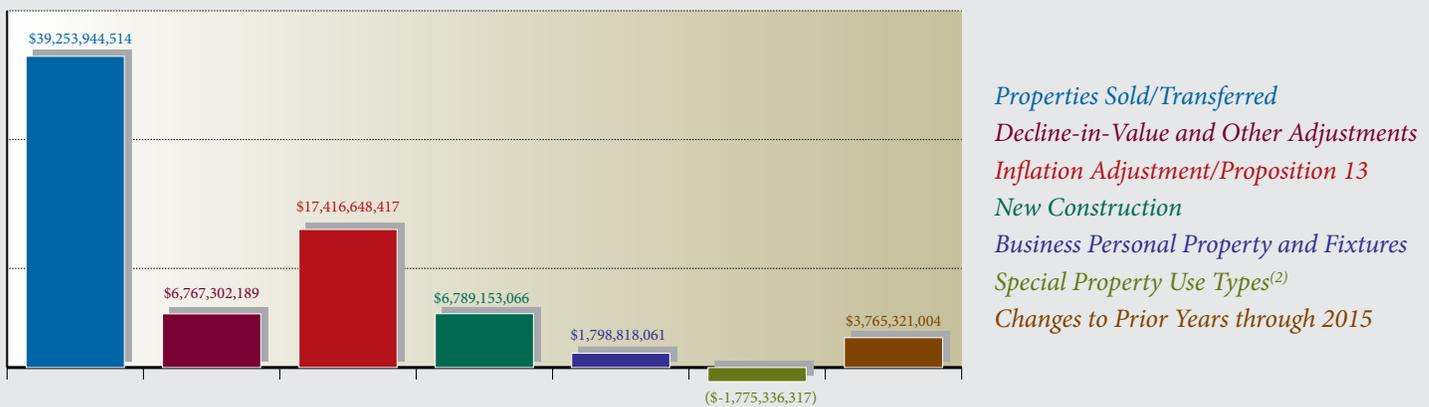


Santa Clarita Valley

FACTORS CAUSING 2016 VALUATION CHANGE

The County's 2016 assessed value increased \$70.6 billion over 2015. Much of this growth was due to the sale or transfer of properties. The restoration of market values from properties that lost value during the recession also had a significant impact.

Current Roll Value Change	2015	2016	\$ Change	% Change
Local Roll Value Before Exemptions	\$ 1,320,666,797,023	\$ 1,390,917,326,953	\$ 70,250,529,930	5.32 %
Less All Exemptions	<u>55,760,332,477</u>	<u>55,392,205,652</u>		
Net Local Roll Value⁽¹⁾	<u>\$1,264,906,464,546</u>	<u>\$1,335,525,121,301</u>	\$ 70,618,656,755	5.58 %
Factors Causing 2016 Valuation Change				
Properties Sold/Transferred			\$ 39,253,944,514	
Decline-in-Value and Other Adjustments			6,767,302,189	
Inflation Adjustment/Proposition 13			17,416,648,417	
New Construction			6,789,153,066	
Business Personal Property and Fixtures			1,798,818,061	
Special Property Use Types ⁽²⁾			<u>-1,775,336,317</u>	
Total Change to the 2016 Local Roll			\$ 70,250,529,930	
Changes to Prior Years through 2015			<u>3,765,321,004</u>	
Total Value Change during the 2016 Assessment Year			<u>\$ 74,015,850,934</u>	



Total assessed value of property in Los Angeles County reached \$1.391 trillion before exemptions, an increase of \$70.251 billion from the previous year. Major contributing factors included:

- Properties Sold/Transferred
- Inflation Adjustment/Proposition 13
- Decline-in-Value and Other Adjustments
- New Construction

(1) Does not include public utility assessments which are determined by the Board of Equalization.

(2) Special Property Use Types comprises properties of various use including possessory interest, oil, water rights, and miscellaneous valuations.

DISTRIBUTION OF VALUE BY PROPERTY TYPE ⁽¹⁾

(Values in Billions)

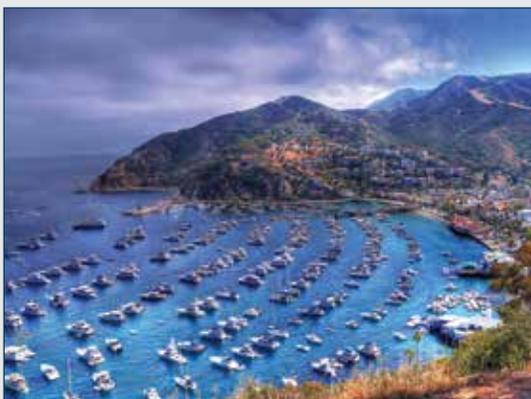
Year	Total Roll Value	Single-Family Residential		Residential Income		Commercial-Industrial	
		Total Roll	Percent of Value	Total Roll	Percent of Value	Total Roll	Percent of Value
1975	\$ 83.2	\$ 33.2	39.9%	\$ 11.2	13.5%	\$ 38.8	46.6%
1980 ⁽²⁾	\$ 150.0	\$ 71.2	47.5%	\$ 22.8	15.2%	\$ 56.0	37.3%
1985	\$ 245.2	\$ 115.7	47.2%	\$ 32.7	13.3%	\$ 96.8	39.5%
1990	\$ 412.8	\$ 200.3	48.5%	\$ 57.5	13.9%	\$ 155.0	37.6%
1995	\$ 486.8	\$ 251.1	51.6%	\$ 64.4	13.2%	\$ 171.3	35.2%
2000	\$ 569.6	\$ 306.6	53.8%	\$ 70.5	12.4%	\$ 192.5	33.8%
2005	\$ 823.7	\$ 469.8	57.0%	\$ 106.5	12.9%	\$ 247.4	30.1%
2010	\$ 1,042.3	\$ 583.3	56.0%	\$ 137.9	13.2%	\$ 321.1	30.8%
2015	\$ 1,264.9	\$ 727.8	57.6%	\$ 166.2	13.1%	\$ 370.9	29.3%
2016	\$ 1,335.5	\$ 769.7	57.6%	\$ 179.2	13.4%	\$ 386.6	29.0%



Los Angeles World Airports



Los Angeles Skyline



Catalina Island

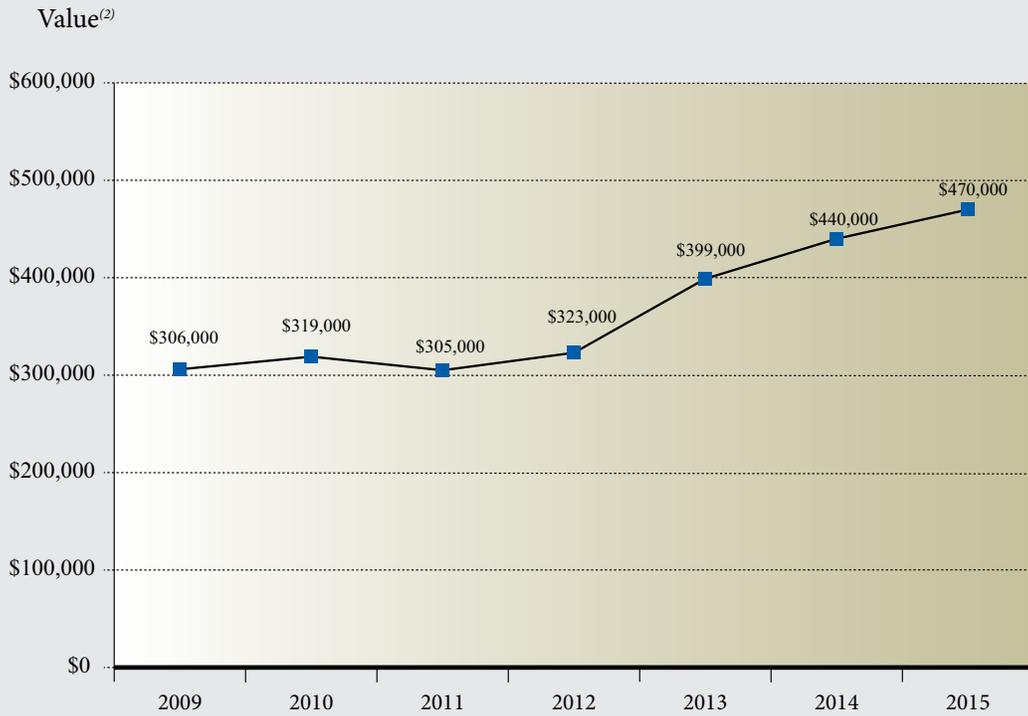


Santa Monica Pier

(1) All values are exclusive of exemptions (real estate and homeowners' exemptions) and public utilities.

(2) Business inventory became 100% exempt.

MEDIAN SINGLE-FAMILY RESIDENTIAL ASSESSED VALUE ⁽¹⁾



(1) Properties that have transferred ownership.

(2) Values represent calendar year activity (January 1 through December 31).

TOTAL NUMBER OF RECORDED DEEDS



(3) Number of deeds represents calendar year activity (January 1 through December 31).

PROPOSITION 13 / 1975 BASE YEAR PARCELS⁽¹⁾

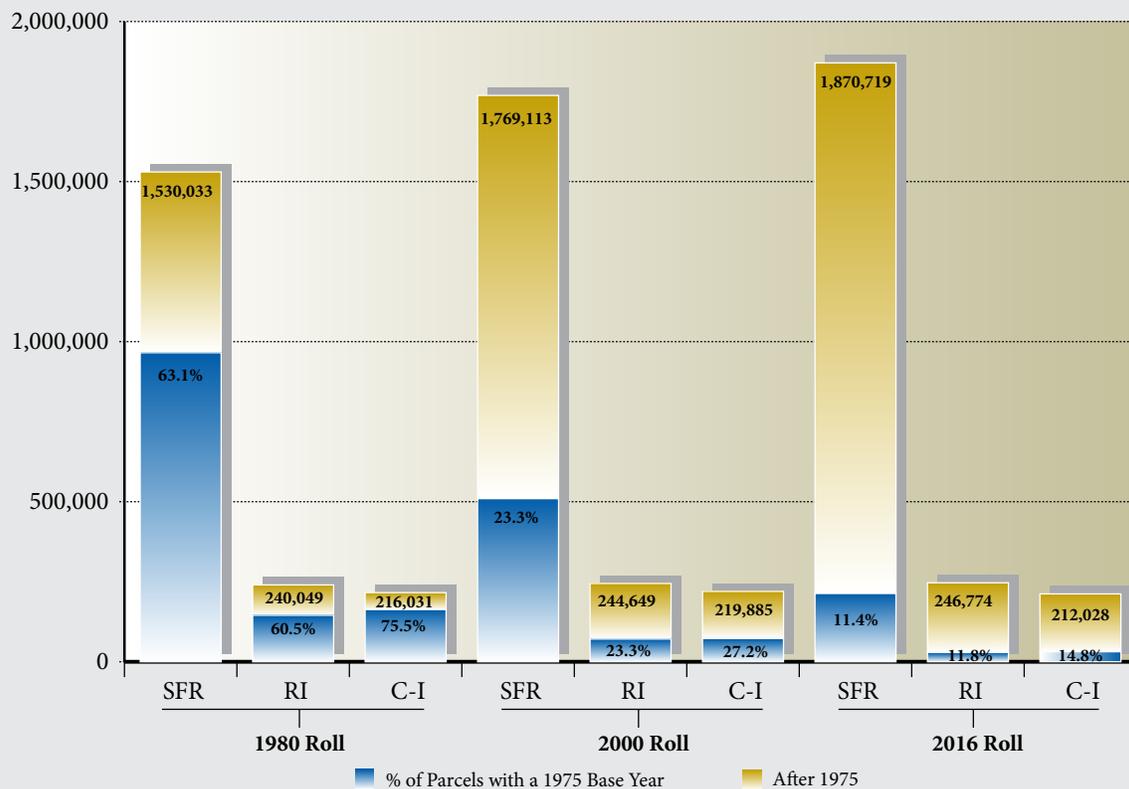
In June 1978, California voters approved Proposition 13, a property tax limitation and stabilization initiative. Proposition 13 rolled back most local real property (real estate) assessments to 1975 market value levels. Proposition 13 also limited the property tax rate to 1% of the property's assessed value, plus the rate necessary to fund local voter-approved bonded indebtedness. The initiative also capped future property tax increases.

Under Proposition 13, similar properties may have substantially different assessed values based solely on the dates the properties were purchased. Disparities result wherever significant appreciation in property values has occurred over time. Longtime property owners, whose assessed values are not increased more than 2% per year, tend to have a markedly lower tax liability than more recent purchasers, whose assessed values tend to approximate current market levels.

Source: California State Board of Equalization

Single-Family Residential (SFR), Residential Income (RI), Commercial-Industrial (C-I)

Total Number of Taxable Parcels⁽²⁾



(1) Number of taxable parcels by calendar year activity.

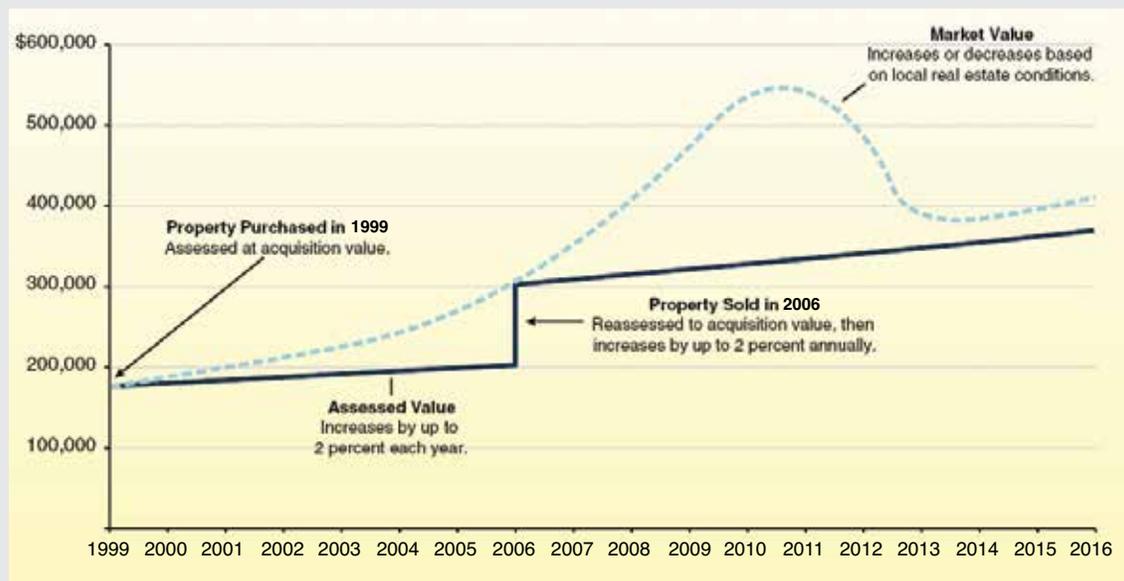
(2) Does not include special property use types.

MARKET VS ASSESSED VALUES

The process that county assessors use to determine the value of real property was established under Proposition 13. When real property is purchased (or transferred), the county assessor determines its assessed value, which is typically equal to its purchase price or “acquisition value.” Each year thereafter, the property’s assessed value increases either by 2% or the rate of inflation, whichever is lower. This process continues annually until the property is transferred. In other words, a property’s assessed value resets to market value (what a willing buyer would pay for it) only when it is sold. In most years, under this assessment practice, a property’s market value is greater than its assessed value. This occurs because assessed values may only increase by a maximum of 2% per year, while market values tend to increase more rapidly. Therefore, as long as a property does not change ownership, the assessed value and property taxes are predictable from one year to the next.

Source: California Legislative Analyst’s Office

Market Value Can Exceed Assessed Values*

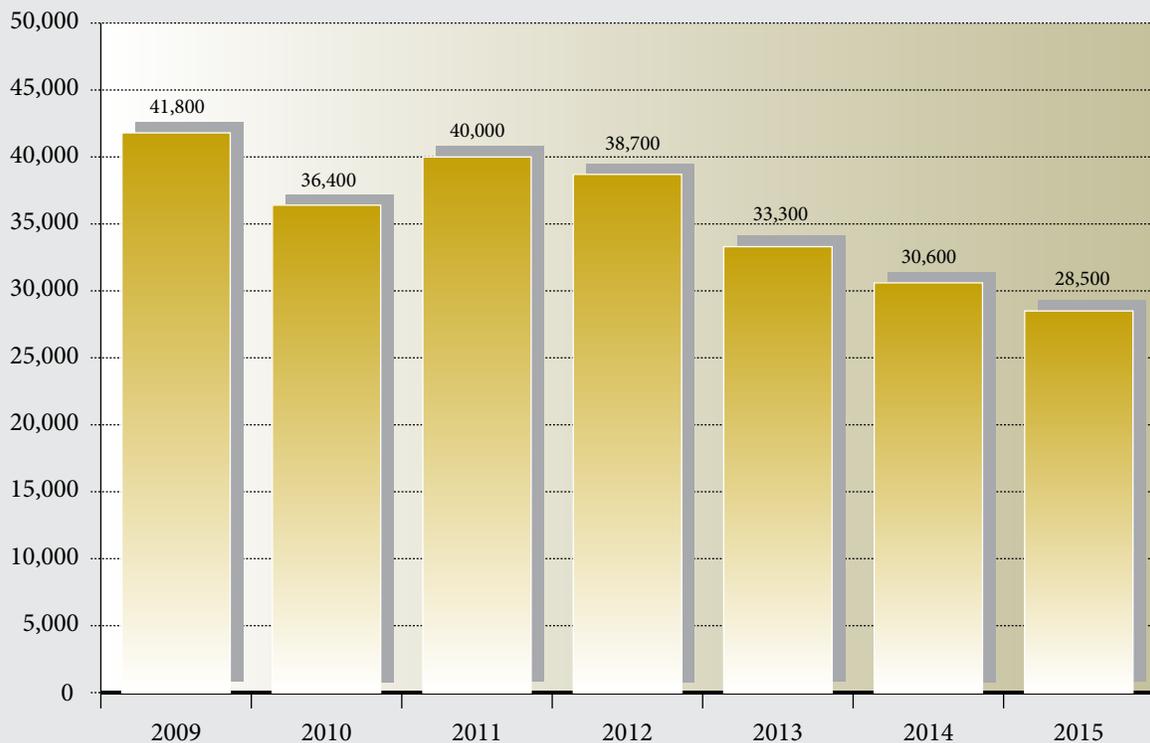


* This graph is a hypothetical example of the difference between market value and assessed value. It is not representative of the market as a whole nor demonstrative of a particular property.

ASSESSMENT APPEALS

The Board of Supervisors appoints an Assessment Appeals Board to sit as the local Board of Equalization⁽¹⁾ for the County of Los Angeles. The Assessment Appeals Board and Assessment Hearing Officers conduct hearings to reconcile property assessment disputes between taxpayers and the Assessor in order to establish the assessed value of real and personal property. Acting in an administrative judicial capacity, on the basis of relevant evidence submitted by both parties at the hearing and on applicable laws, the Assessment Appeals Board's mission is to make fair and impartial judgments to resolve taxpayer disputes.

Filings Per Year⁽²⁾



(1) Not to be confused with the State Board of Equalization.

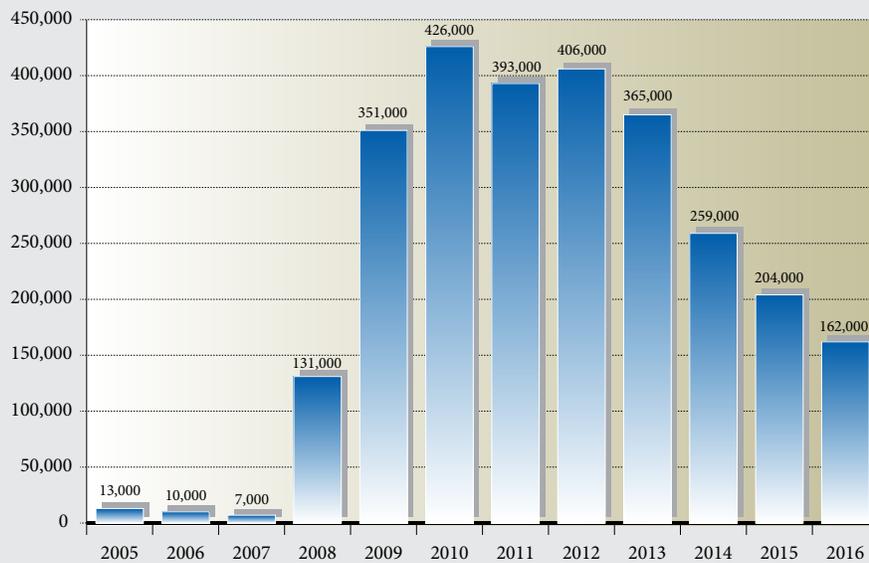
(2) Number of filings represents calendar year activity processed for the subsequent roll year.

DECLINE-IN-VALUE ASSESSMENTS

In 1978, California voters passed Proposition 8, which allows for a temporary reduction in assessed value when a property experiences a “decline-in-value.” A temporary value reduction is applied to a property when the total assessed value is greater than the current market value as of January 1st. Under state law, a county assessor must enroll the lesser of a property’s adjusted base year value (Proposition 13 value) or its current market value.

Conversely, under state law, as market conditions improve and a property’s market value increases, an assessor must “restore” the assessed value to the adjusted base-year value. As a result of a strong recovery in the residential real estate market, the 2016 decline-in-value review included significantly more restorations of pre-recession assessed values.

Number of Properties with Reduced Assessments



PROPOSITION 8 / DECLINE-IN-VALUE

2016 Decline-in-Value by District

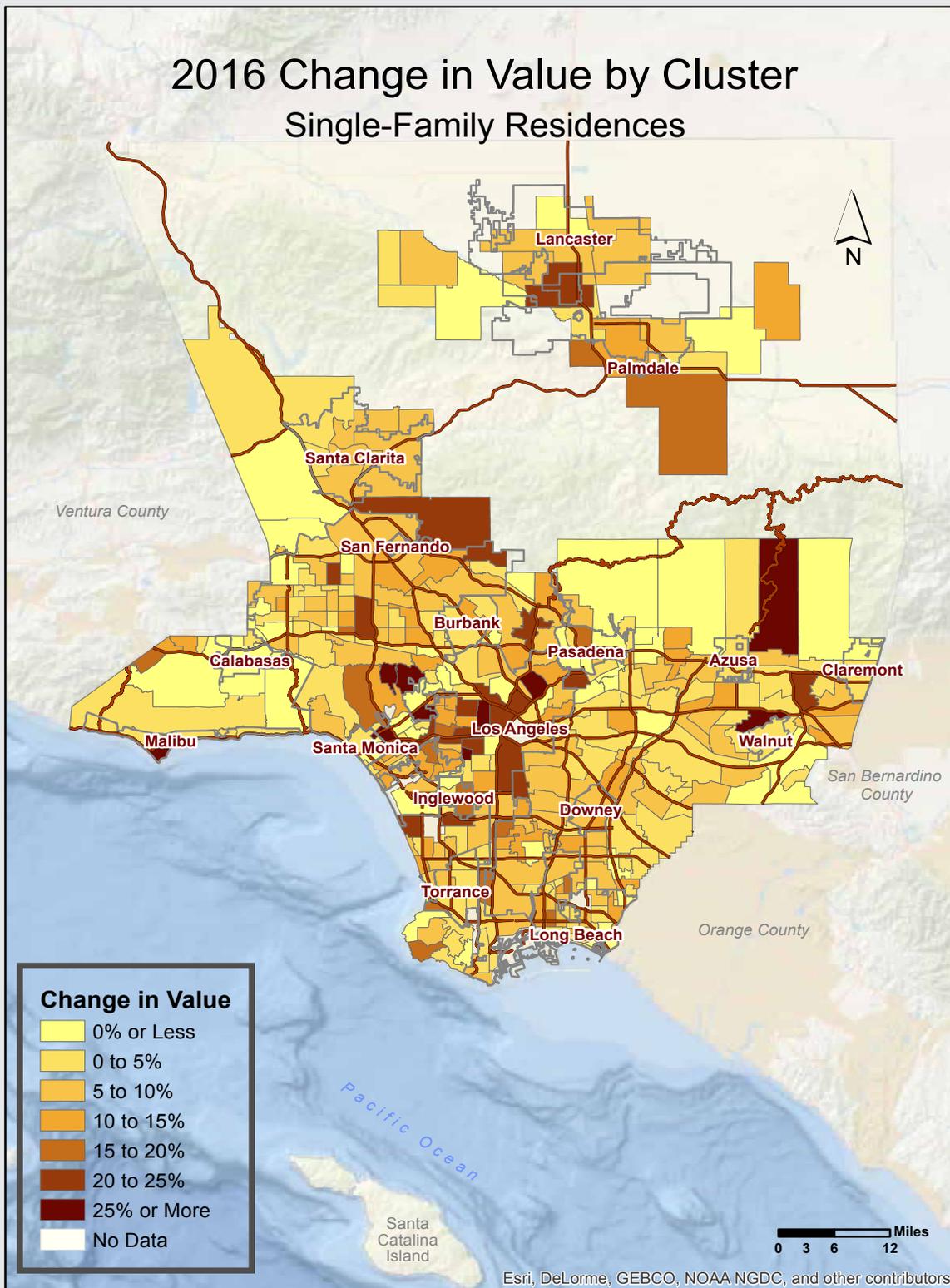
District	Restored	Increased	No Change	Decreased	Removed	Total
North (Sylmar)	9,661	37,029	39,078	1,410	1,587	88,765
South (Signal Hill)	7,743	27,527	15,099	1,026	1,003	52,398
East (S. El Monte)	6,119	20,526	11,555	389	717	39,306
West (Culver City)	5,908	8,911	3,341	474	547	19,181
MRP*	260	413	211	26	70	980
Total	29,691	94,406	69,284	3,325	3,924	200,630

Estimated Parcels to be Reviewed Next Fiscal Year: 167,015

* Major Real Property

PROPERTY VALUES HEAT MAP

As the economy continues to strengthen, the value of many single-family residences and condominiums throughout the state has increased. In 2016, real estate values increased across the County.

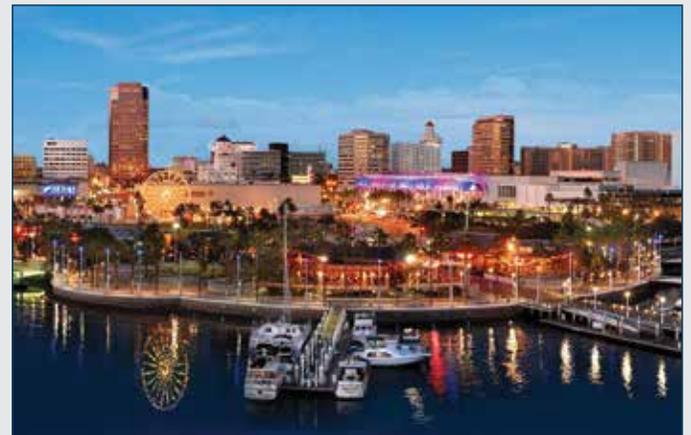


THE 20 HIGHEST VALUED CITIES

City	2016 Assessed Valuation ⁽¹⁾ (Values in Billions)	Amount of Change	Percent Change	Total Assessments ⁽²⁾
1. Los Angeles	\$ 532.843	\$ 32.482	6.5%	883,071
2. Long Beach	51.474	1.369	2.7	121,823
3. Santa Monica	33.160	2.005	6.4	28,361
4. Beverly Hills	29.275	1.492	5.4	13,845
5. Glendale	28.722	1.497	5.5	49,243
6. Santa Clarita	28.682	1.359	5.0	68,446
7. Torrance	27.593	0.567	2.1	47,525
8. Pasadena	27.224	1.267	4.9	43,983
9. Burbank	21.455	0.713	3.4	33,115
10. Manhattan Beach	16.442	1.090	7.1	14,090
11. Redondo Beach	14.946	0.782	5.5	24,369
12. Malibu	14.822	0.947	6.8	7,364
13. Arcadia	14.674	0.735	5.3	18,590
14. Carson	14.122	0.115	0.8	27,508
15. Rancho Palos Verdes	11.733	0.476	4.2	15,784
16. Palmdale	11.455	0.487	4.4	49,927
17. El Segundo	10.947	0.329	3.1	7,087
18. West Covina	10.764	0.618	6.1	28,176
19. Lancaster	10.678	0.572	5.7	55,284
20. Downey	10.585	0.587	5.9	25,909



Los Angeles



Long Beach

(1) Values at revenue-producing level.

(2) Composite of Real Property Parcels and Business Property Assessments.

2016 ASSESSED VALUATION - CITY OF LOS ANGELES

Valuations⁽¹⁾	2015	2016	Amount of Change	Percent Change
Land	\$ 267,336,770,583	\$ 285,423,529,738		
Buildings and Structures	\$ 230,127,214,313	\$ 242,901,174,456		
Business Personal Property	\$ 28,900,346,059	\$ 30,964,660,173		
Gross Total	\$ 526,364,330,955	\$ 559,289,364,367	\$ 32,925,033,412	6.26%
Less Exemptions				
Church, Welfare, etc. ⁽²⁾	\$ 26,003,406,049	\$ 26,446,696,208		
Revenue-Producing Valuations	\$ 500,360,924,906	\$ 532,842,668,159	\$ 32,481,743,253	6.49%
Homeowners' Exemptions ⁽³⁾	\$ 2,502,725,568	\$ 2,454,777,939		
Net Total Revenue-Producing Valuations⁽⁴⁾	\$ 497,858,199,338	\$ 530,387,890,220	\$ 32,529,690,882	6.53%

2016 Allocation of Total Parcels

Single-Family Residential Parcels	Residential Income Parcels	Commercial-Industrial Parcels	Total Parcels
610,763	110,595	64,495	785,853
Business Assessments: Personal Property and Fixtures			97,218
Total			883,071

(1) Assessed values do not include Board of Equalization valued properties.

(2) Exemptions not reimbursed to local governments by the State of California.

(3) Exemptions reimbursed to local governments by the State of California.

(4) Valuations on which revenue is collected by Los Angeles County.



Valuing People
and Property



JEFFREY PRANG
Assessor

Santos H. Kreimann
Chief Deputy Assessor

Quality Assurance

George Renkei
Assistant Assessor, Operations

Steven Hernandez
Assistant Assessor, Administration

Jennifer Budzak
Director
District Appraisals

Brian Donnelly
Director
Major Appraisals

Scott Thornberry
Director
Roll Services

Tim Grizzle
Chief Information Officer

Administrative Deputy

The District Appraisals Branch is responsible for the valuation of residential and commercial-industrial properties and business equipment located within the district boundaries. District offices are located in South El Monte, Sylmar, Signal Hill, and Culver City, with a regional office in Lancaster.

The Major Appraisals Branch is responsible for the valuation of high-valued and/or complex commercial-industrial, multi-residential, and business personal property assessments in the County, including office buildings, hotels, entertainment/sporting venues, large apartment complexes, shopping malls, aerospace plants, airports, commercial and private aircraft, harbors, refineries, and oil-producing properties.

The Roll Services Branch is responsible for updating property ownership information, providing public service, and processing new construction permits and exemption claims. This branch is also responsible for appraisal standards and procedures, assessment appeals, special investigations, and providing appraisal expertise to the Assessor Modernization Project (AMP).

The Information Technology Branch is composed of the Business Solution Group, responsible for the Assessor's Modernization Program; the IT Division, responsible for the day-to-day operations of existing systems, servers, and applications; Geospatial Information Systems, responsible for completing parcel Map Book drawings; and Information Security, responsible for internal security.

The Administrative Services Branch is responsible for all administrative functions within the Office of the Assessor. These services are divided into three major divisions: Human Resources, Management Services and Training. The Administrative Services branch is responsible for ensuring our operations follow the best practices for the County of Los Angeles.

East District
Chief Appraiser
Dale Hough

South District
Chief Appraiser
Sheryl Taylor

West District
Chief Appraiser
Terence Tengan

North District
Chief Appraiser
George Welch

Major Real Property
Chief Appraiser
Jeffrey Osaka

Major Personal Property
Chief Appraiser
Mark Hashima

Central Processing
Head Support
Juliet Abdel-Shehid

Ownership Services
Chief Appraiser
Carolyn James

Exemptions & Public Services
Chief Appraiser
Paul Cunnane

Assessment Services
Chief Appraiser
Eric Cabrera

Application Development
Information Technology Manager
Tony Sereno

Network-Hardware
Information Technology Manager I

Business Solutions
Information Technology Manager II
Kevin Lechner

Geo Info Sys-Mapping
Sup Cad Eng III
Emilio Solano

Human Resources
HR Manager II
Brian Zepeda

Management Services
Finance Manager II
Eva Mora

Training
Principal Appraiser
Nicole White-Gamble

2016 ASSESSED VALUES FOR CITIES AND UNINCORPORATED AREAS*

City	Assessed Valuation				Parcel Counts			
	2015	2016	Amount of Change	Percent Change	Single-Family Residential	Residential Income	Commercial-Industrial	Total
Agoura Hills	\$ 4,642,339,457	\$ 4,837,104,320	\$ 194,764,863	4.2%	7,091	17	452	7,560
Alhambra	8,124,628,922	8,576,478,712	451,849,790	5.6	14,093	3,703	1,451	19,247
Arcadia	13,938,592,268	14,673,529,644	734,937,376	5.3	14,691	833	984	16,508
Artesia	1,480,026,831	1,543,801,536	63,774,705	4.3	3,247	260	520	4,027
Avalon	776,713,396	810,095,320	33,381,924	4.3	957	285	469	1,711
Azusa	3,973,485,394	4,227,260,668	253,775,274	6.4	8,970	759	1,237	10,966
Baldwin Park	4,213,407,055	4,392,751,545	179,344,490	4.3	12,924	920	1,123	14,967
Bell	1,606,095,094	1,752,540,800	146,445,706	9.1	2,040	1,578	552	4,170
Bell Gardens	1,584,368,589	1,654,702,957	70,334,368	4.4	1,403	2,144	676	4,223
Bellflower	4,758,076,703	4,937,270,222	179,193,519	3.8	9,970	1,871	1,492	13,333
Beverly Hills	27,783,427,957	29,274,947,299	1,491,519,342	5.4	8,110	1,130	894	10,134
Bradbury	643,234,728	684,886,076	41,651,348	6.5	394	6	10	410
Burbank	20,742,501,999	21,455,378,473	712,876,474	3.4	22,182	3,225	3,066	28,473
Calabasas	7,548,024,849	7,806,223,210	258,198,361	3.4	7,927	12	267	8,206
Carson	14,006,976,544	14,122,417,420	115,440,876	0.8	20,875	646	3,037	24,558
Cerritos	8,363,986,105	8,792,316,184	428,330,079	5.1	15,278	23	569	15,870
Claremont	4,408,297,317	4,716,418,363	308,121,046	7.0	9,253	286	489	10,028
Commerce	4,792,383,111	5,059,632,808	267,249,697	5.6	1,707	523	1,406	3,636
Compton	5,554,764,462	5,888,166,640	333,402,178	6.0	15,389	2,227	2,142	19,758
Covina	4,791,900,059	4,995,575,003	203,674,944	4.3	10,636	648	1,405	12,689
Cudahy	745,967,319	768,956,688	22,989,369	3.1	752	777	219	1,748
Culver City	8,904,137,821	9,701,797,037	797,659,216	9.0	10,378	1,496	1,499	13,373
Diamond Bar	8,636,748,704	9,187,457,108	550,708,404	6.4	17,878	19	706	18,603

* Assessed values do not include State Board of Equalization valued properties (primarily public utilities) or exempt properties for which there is no State reimbursement, such as churches, most hospitals, schools, and museums. Values include homeowners' exemptions which are reimbursed by the State.

2016 ASSESSED VALUES FOR CITIES AND UNINCORPORATED AREAS*

City	Assessed Valuation				Parcel Counts			
	2015	2016	Amount of Change	Percent Change	Single-Family Residential	Residential Income	Commercial-Industrial	Total
Downey	\$ 9,997,810,783	\$ 10,584,522,345	\$ 586,711,562	5.9%	19,790	2,050	1,357	23,197
Duarte	2,070,890,776	2,165,390,789	94,500,013	4.6	5,606	78	316	6,000
El Monte	6,612,591,873	6,975,745,449	363,153,576	5.5	12,807	2,898	2,130	17,835
El Segundo	10,617,872,863	10,947,287,185	329,414,322	3.1	3,433	780	948	5,161
Gardena	5,452,840,049	5,686,695,252	233,855,203	4.3	10,557	1,798	1,911	14,266
Glendale	27,224,163,479	28,721,609,072	1,497,445,593	5.5	34,247	5,889	3,405	43,541
Glendora	6,323,792,038	6,659,668,044	335,876,006	5.3	14,297	479	1,316	16,092
Hawaiian Gardens	733,301,243	802,957,218	69,655,975	9.5	1,781	474	328	2,583
Hawthorne	6,581,085,478	7,274,030,272	692,944,794	10.5	8,753	3,037	1,291	13,081
Hermosa Beach	6,088,508,631	6,593,203,521	504,694,890	8.3	5,020	1,378	643	7,041
Hidden Hills	1,419,338,024	1,508,005,316	88,667,292	6.2	705	1	6	712
Huntington Park	2,597,082,865	2,717,545,564	120,462,699	4.6	3,630	2,348	1,216	7,194
Industry	7,232,183,020	7,522,824,378	290,641,358	4.0	20	2	1,423	1,445
Inglewood	7,645,240,879	8,062,148,185	416,907,306	5.5	14,414	4,586	1,857	20,857
Irwindale	2,226,399,996	2,269,399,530	42,999,534	1.9	336	21	612	969
La Canada Flintridge	6,815,724,294	7,202,673,726	386,949,432	5.7	7,169	74	303	7,546
La Habra Heights	1,307,876,260	1,353,860,630	45,984,370	3.5	2,104	22	30	2,156
La Mirada	5,786,087,229	6,051,239,921	265,152,692	4.6	13,459	63	480	14,002
La Puente	1,971,082,113	2,098,513,315	127,431,202	6.5	6,919	229	439	7,587
La Verne	3,836,800,384	4,106,929,467	270,129,083	7.0	8,261	358	1,395	10,014
Lakewood	8,298,168,644	8,719,198,722	421,030,078	5.1	22,885	684	492	24,061
Lancaster	10,105,960,385	10,678,382,944	572,422,559	5.7	42,312	934	8,981	52,227
Lawndale	2,058,686,794	2,147,185,813	88,499,019	4.3	2,989	2,292	506	5,787

* Assessed values do not include State Board of Equalization valued properties (primarily public utilities) or exempt properties for which there is no State reimbursement, such as churches, most hospitals, schools, and museums. Values include homeowners' exemptions which are reimbursed by the State.

2016 ASSESSED VALUES FOR CITIES AND UNINCORPORATED AREAS*

City	Assessed Valuation				Parcel Counts			
	2015	2016	Amount of Change	Percent Change	Single-Family Residential	Residential Income	Commercial-Industrial	Total
Lomita	\$ 2,045,319,719	\$ 2,149,593,978	\$ 104,274,259	5.1%	3,824	805	586	5,215
Long Beach	50,105,750,582	51,474,283,162	1,368,532,580	2.7	79,686	17,294	10,847	107,827
Los Angeles	500,360,924,906	532,842,668,159	32,481,743,253	6.5	610,763	110,595	64,495	785,853
Lynwood	2,923,388,092	3,048,202,371	124,814,279	4.3	7,298	1,878	987	10,163
Malibu	13,874,630,161	14,821,609,195	946,979,034	6.8	6,165	195	462	6,822
Manhattan Beach	15,352,495,483	16,442,347,904	1,089,852,421	7.1	11,008	1,390	515	12,913
Maywood	918,293,350	950,856,580	32,563,230	3.5	1,589	1,299	370	3,258
Monrovia	4,862,672,725	5,090,855,455	228,182,730	4.7	7,769	1,606	1,023	10,398
Montebello	5,274,318,165	5,505,791,414	231,473,249	4.4	9,935	1,628	1,231	12,794
Monterey Park	6,591,897,334	6,933,234,659	341,337,325	5.2	13,751	1,436	1,057	16,244
Norwalk	6,597,567,190	6,900,429,576	302,862,386	4.6	21,345	494	1,143	22,982
Palmdale	10,968,186,543	11,454,842,354	486,655,811	4.4	41,364	420	5,803	47,587
Palos Verdes Estates	6,433,708,879	6,748,147,361	314,438,482	4.9	5,155	26	55	5,236
Paramount	3,441,673,142	3,635,948,047	194,274,905	5.6	5,817	1,491	1,944	9,252
Pasadena	25,956,749,941	27,223,967,103	1,267,217,162	4.9	31,248	4,118	3,118	38,484
Pico Rivera	4,442,531,344	4,660,409,654	217,878,310	4.9	13,123	452	1,024	14,599
Pomona	9,839,731,407	10,519,984,831	680,253,424	6.9	26,654	2,252	3,726	32,632
Rancho Palos Verdes	11,256,826,836	11,733,265,201	476,438,365	4.2	14,976	41	233	15,250
Redondo Beach	14,163,995,528	14,946,432,106	782,436,578	5.5	18,052	2,295	919	21,266
Rolling Hills	1,460,366,556	1,539,865,722	79,499,166	5.4	751	0	8	759
Rolling Hills Estates	2,928,139,367	3,056,558,884	128,419,517	4.4	3,119	1	168	3,288
Rosemead	4,075,195,450	4,265,928,906	190,733,456	4.7	7,655	2,123	893	10,671

* Assessed values do not include State Board of Equalization valued properties (primarily public utilities) or exempt properties for which there is no State reimbursement, such as churches, most hospitals, schools, and museums. Values include homeowners' exemptions which are reimbursed by the State.

2016 ASSESSED VALUES FOR CITIES AND UNINCORPORATED AREAS*

City	Assessed Valuation				Parcel Counts			
	2015	2016	Amount of Change	Percent Change	Single-Family Residential	Residential Income	Commercial-Industrial	Total
San Dimas	\$ 4,785,448,289	\$ 5,019,764,342	\$ 234,316,053	4.9%	9,395	202	1,315	10,912
San Fernando	1,685,653,980	1,791,227,190	105,573,210	6.3	3,822	508	701	5,031
San Gabriel	4,513,139,872	4,727,434,173	214,294,301	4.7	7,433	1,074	1,052	9,559
San Marino	5,561,275,702	5,852,215,559	290,939,857	5.2	4,530	2	177	4,709
Santa Clarita	27,322,746,901	28,682,124,281	1,359,377,380	5.0	57,095	485	4,745	62,325
Santa Fe Springs	6,872,605,206	7,075,767,586	203,162,380	3.0	3,758	52	2,030	5,840
Santa Monica	31,155,457,336	33,159,981,350	2,004,524,014	6.4	16,698	4,068	2,680	23,446
Sierra Madre	1,979,182,320	2,104,751,472	125,569,152	6.3	3,570	340	193	4,103
Signal Hill	2,401,984,968	2,427,318,673	25,333,705	1.1	2,665	658	1,061	4,384
South El Monte	1,989,632,309	2,105,759,475	116,127,166	5.8	2,467	463	1,649	4,579
South Gate	5,200,135,247	5,404,559,288	204,424,041	3.9	10,678	3,469	1,786	15,933
South Pasadena	4,072,270,118	4,276,998,789	204,728,671	5.0	5,661	946	402	7,009
Temple City	4,373,187,223	4,637,956,322	264,769,099	6.1	8,705	914	470	10,089
Torrance	27,026,132,965	27,593,192,502	567,059,537	2.1	35,821	2,103	3,068	40,992
Vernon	4,471,246,130	4,647,260,859	176,014,729	3.9	1	1	1,347	1,349
Walnut	4,822,949,151	5,023,467,701	200,518,550	4.2	8,927	10	236	9,173
West Covina	10,145,592,123	10,763,871,370	618,279,247	6.1	24,525	499	989	26,013
West Hollywood	9,640,294,315	10,565,487,885	925,193,570	9.6	6,610	2,057	947	9,614
Westlake Village	3,183,587,576	3,323,375,113	139,787,537	4.4	3,233	196	202	3,631
Whittier	8,368,578,870	8,930,902,382	562,323,512	6.7	18,600	2,147	1,389	22,136
Total Incorporated Areas	1,178,469,036,085	1,244,767,363,625	66,298,327,540	5.6	1,632,880	225,896	183,096	2,041,872
Total Unincorporated Areas	94,063,289,333	98,255,090,064	4,191,800,731	4.5	235,823	22,632	65,542	323,997
Total Los Angeles County	\$1,272,532,325,418	\$1,343,022,453,689	\$70,490,128,271	5.5%	1,868,703	248,528	248,638	2,365,869

* Assessed values do not include State Board of Equalization valued properties (primarily public utilities) or exempt properties for which there is no State reimbursement, such as churches, most hospitals, schools, and museums. Values include homeowners' exemptions which are reimbursed by the State.

ASSESSOR MODERNIZATION PROJECT

The Assessor's most significant project is the replacement of its antiquated technology systems. The current mainframe, green screen system is outdated and the Office remains substantially paper-based. Indeed, each of the County's 2.6 million properties are still associated with a paper file.

In 2015, the Board of Supervisors unanimously approved an initial installment of more than \$18.7 million to fund this multi-year effort to replace the Assessor's systems, known as the Assessor Modernization Project (AMP).

When completed, the new technology will include:

- A modern and flexible assessment roll database that improves the ability to respond to taxpayer inquiries quickly and efficiently
- The consolidation and integration of existing applications and databases into a single, easily-accessible system
- Complete access to all data for all employees, eliminating lengthy delays required to research paper records housed in multiple locations, or accessing different systems
- A new interface for computers and mobile devices
- Increased data storage
- Enhanced functionality that will allow for faster analysis and input by staff, resulting in increased productivity

"The Assessor's Office has been working hard to get this right. You have brought a sense of professionalism and integrity to the Assessor's Office. We see this modernization as part of that effort. We thank you for that and we simply want to assist you in any way to make it better."

Supervisor Mark Ridley-Thomas

June 16, 2015



ASSESSOR MODERNIZATION PROJECT

An important component of the Assessor's Modernization Project is the digitization (scanning) of the department's more than 100 million documents that comprise the County's assessment records. Once completed, all employees will have complete access to all Assessor files, ensuring that any employee can answer a question without the need to transfer to the location where a paper file is housed.

The Assessor's Business Solutions Group, which is coordinating the AMP, has launched a new web-based interface that allows Assessor staff to access, add, edit, and manage large volumes of scanned documents in an electronic repository. These new enhancements offer increased security measures, digital search capabilities, document modification, and print options, thereby improving efficiency for Assessor staff and faster response times for the public.

The AMP is not only an important project for Assessor operations, but it will also serve as a pilot and guide for other County departments planning system upgrades. Because Los Angeles County is the largest assessment agency in California, the AMP may serve as a model for other California assessors seeking systems modernization.

Once completed, the new technology system will be more user-focused and user-friendly. The public will have direct access to more information and benefit from faster response times. Further, the new system will set a new standard for transparency and accuracy, while supporting current and future operational needs and compliance requirements. The new system will also include advanced security features that protect sensitive County and public information.



BUDGET, HIRING, AND LEADERSHIP TRAINING

Since his November 2014 swearing-in, Assessor Prang has focused on rebuilding Office staffing to pre-recession levels and has ramped up recruitment and examination efforts. The Assessor supports a targeted effort to diversify recruiting and conduct an inclusive examination process.

During the last year, the Office completed four open competitive examinations and either completed or are close to completing twelve department promotional examinations, receiving approximately 4,700 applications. Because of these efforts, the Office hired over 100 new employees, including two new Appraiser Trainee/Real Property classes, one Ownership Clerk I class, and various administrative and clerical classifications. Additionally, promotional exams allowed the Assessor to promote nearly 100 Assessor employees this last year.

Through expanded hiring and promotion efforts, the Office expects improved response times to public inquiries and a more complete annual assessment roll.



TAX RELIEF FOR SMALL BUSINESSES

In addition to real property, such as buildings and land, the Assessor is required to assess the value of business personal property, such as furniture, equipment and machinery. Previously, the Assessor was required to assess business personal property valued at \$2,000 or more. However, in many cases involving smaller valued assessments, the cost of completing the assessment exceeded the property tax revenue collected.

In July 2016, the Board of Supervisors unanimously approved an initiative proposed by the Assessor and the Department of Business and Consumer Affairs to raise the minimum reporting threshold for business personal property assessments from \$2,000 to \$5,000. This initiative will help reduce government inefficiency and eliminate the personal property tax burden for thousands of small business owners.

“(The Board’s) vote will allow my staff to refocus our efforts on larger assessments while dispensing with a requirement that costs the County money and creates challenges for business owners. In fact, approximately 50,000 business owners will see combined property tax relief of roughly \$3.2 million.”

Assessor Jeffrey Prang
July 16, 2016



A proposal recommending that the Board of Supervisors increase the minimum possessory interest reporting threshold from \$2,000 to \$10,000 is expected to be presented before the end of 2016. If adopted, this proposal would provide property tax relief for possessory interest leaseholders (the private rental or use of public land or facilities), such as classrooms and boat slips, while reducing costs and inefficiency.

LEGISLATION

Mobile Homes

In some communities, especially along the Pacific coast, older manufactured homes are being demolished and rebuilt on a permanent foundation surrounding the remnants of the original chassis. These new, stationary homes include luxury features and panoramic views of the Pacific Ocean, and often sell for as much as \$1-5 million. However, these homes are not assessed as real property.

Instead, mobile homes built prior to 1980 pay a vehicle license fee (VLF), averaging between \$20-80/year, instead of property taxes. Under existing California law, since the improvements were built around a mobile home chassis, the now-permanent structure remains classified as a mobile home.

Assessors throughout California are legally required to fairly and equitably assess the value of all taxable property in their respective jurisdictions. The overriding principle in property assessment is to treat everyone equally, using the “same yardstick.” Legislation was introduced by Senator Ben Allen (D-Santa Monica), and sponsored by the Assessor, that would close the loophole and require converted mobile homes to be assessed at fair market value using the same, equitable standard for all property owners. While the legislation was not adopted, the Office will attempt to reintroduce a measure in the 2017-2018 Legislative session.



Before



After

Airline Industry

Following the terrorist attacks of September 11, 2001, when airline travel was severely impacted, the Legislature granted temporary property tax relief to commercial airlines to help them weather difficult economic conditions. Today, more than a decade following the enactment of the temporary tax relief measure, the commercial airline industry is making record profits. However, the industry was reluctant to allow their tax cut to lapse, pushing to permanently extend this benefit. This temporary tax cut costs local government in Los Angeles County approximately \$10 million in annual property tax revenue.

Competing legislation was introduced in the last Legislative session (2015-2016), and ultimately, with the support of California assessors, this special property tax status for the airline industry was permitted to expire. Equalizing the assessment of commercial aircraft consistent with other industries and restoring commercial aircraft to the standard method of valuation was achieved.



INCREASING TRANSPARENCY: ASSESSOR PORTAL AND OPEN DATA

Assessor Portal

In March 2016, a new Assessor information website was released to the public. Known as the “Assessor Portal,” this important component of the Assessor Modernization Project displays assessment data from nine different outdated data systems, repackaging data into a single, comprehensive and modern, user-friendly interface. The Assessor Portal also integrates with the County’s e-GIS platform to deliver aerial photos, street view maps, and other vital information.

The Assessor Portal has been recognized by the County of Los Angeles Quality and Productivity Commission with its “Top Ten Award,” as a part of the 30th Annual Productivity and Quality Awards “Heritage of Excellence” Program.



Open Data

As a component of an ongoing effort to increase transparency and accountability, the Office of the Assessor is a lead agency in the Countywide Open Data Initiative, which created the first “one-stop” website (data.lacounty.gov) for anyone seeking data about County government. In 2015, the Assessor’s Office published data online on the County’s 2.6 million assessed properties.

More than ten years of assessment data has been added to the Open Data site; the largest public open-data release of property data in the nation. The public can now download archived and indexed property assessment information free of charge. The 2016 Assessment Roll is currently available.



PUBLIC EDUCATION AND COMMUNITY OUTREACH



In mid-2015, a new Public Affairs Team was established within the Office to generate public awareness of the programs and services provided by the Office and to support enhanced transparency and accountability. These new staff members are dedicated to supporting enhanced transparency and accountability, while serving the changing needs of County residents.

Since its inception, the Public Affairs Team and its field deputies have participated in more than 550 local community and nonprofit events to provide information about Assessor money-saving programs and services. Events have included town halls, community forums, senior expositions and business seminars. Public Affairs staff delivered nearly 200 presentations to various groups, attended more than 45 exposition events, and staffed booths that disseminated property tax and exemption materials.



ONE-STOP PUBLIC COUNTER

The property tax system is often difficult to understand and navigate. There are three primary departments that support the property tax system — the Assessor, the Auditor-Controller, and the Treasurer and Tax Collector — and the public is often confused as to which agency to contact. Therefore, in collaboration with the Auditor-Controller and the Treasurer and Tax Collector, the One-Stop Property Tax Public Counter in the first floor lobby of the Hall of Administration was reopened in November 2015.

Personnel serving at the new public counter have been specially cross-trained, enabling them to assist taxpayers without the need to refer them to other locations. The one-stop location gives the public access to all property tax agencies in one place and expedites the resolution of their issues.



TAX RELIEF – PORTER RANCH & EXIDE

While the Office of the Assessor is not a first responder during a crisis, it is among the public agencies that provide support for property owners who have suffered property damage or destruction. The Assessor manages programs that provide property tax relief to victims of natural disasters, such as earthquake, fire, and flood.

Aliso Canyon Gas Leak and Exide Contamination

The Office of the Assessor worked closely with partner property tax agencies and the Board of Supervisors to identify strategies to help property owners affected by – and in some cases, displaced by – manmade disasters, including the Aliso Canyon gas leak near the Porter Ranch community, and lead contamination attributed to the Exide battery plant in some southeast Los Angeles communities.

In both cases, appraisal staff completed a proactive and comprehensive market review of the impacted properties to determine if assessed values in these areas were affected by the disaster, thereby qualifying property owners for property tax relief. Assessor staff also provided support at a special assistance resource center for Porter Ranch residents, and delivered multiple presentations to residents affected by the Exide contamination.

Sand Canyon Fire

In July 2016, Assessor staff responded to the Sand Canyon Fire in the Santa Clarita Valley by offering two programs to assist owners whose property was damaged or destroyed.

Misfortune and Calamity provides property owners with temporary property tax relief by reducing the tax liability resulting from damage caused by the firestorm. Applications were proactively mailed to affected property owners.

Tax Deferral, which allows a property owner to defer payment of property taxes until a later date, was also offered to impacted homeowners.

Assessor appraisal staff also participated in the Santa Clarita Sand Fire Local Assistance Center, answering questions from numerous residents and property owners, and distributed materials explaining the services offered by the Assessor.



Santa Clarita Sand Fire Local Assistance Center



ETHICS AND PUBLIC ACCOUNTABILITY

Ethical Practices

Transparency and accountability continue to remain a vital consideration for all aspects of Assessor operations and organizational culture:

- Enhanced and expanded internal audit function and increased focus on compliance and approval procedures.
- Improved training and examination processes with the inclusion of an ethics component.
- Expanded use of performance measurement metrics.
- Expanded data-sharing and public outreach efforts.
- Streamlined organizational changes, processes, and procedures.

Quality Assurance

The Office's Quality Assurance unit (QA) was established in 2012 and has since developed a scope of work to ensure:

- Operational processes are improved, streamlined, and continually adjusted in both the short- and long-term.
- Opportunities for automation are identified and implemented.
- Policies and procedures are up to date and properly implemented.
- Checks and balances are in place to ensure transparency and security.
- Backlogs are minimized, data verified, and related enhancements are developed.



LEGACY OF COUNTY SERVICE

Throughout the year, the Office of the Assessor held service award ceremonies to honor employees for their years of dedicated and loyal service. Assessor Jeffrey Prang presented the awards and expressed thanks and gratitude to all the honorees for their faithful service. The following honorees received an award for their many years of dedicated service.
Congratulations to all!

10 Years of Service



(L-R) - Roderick S. Ching, Elena M. Klunder, **Jeffrey Prang**, Juliet Zarookian, Jasmik Akbarian, Silvana Melikian

15 Years of Service



(L-R) - Trudy Rangel, **Jeffrey Prang**, Doreen A. Luk

25 Years of Service



(L-R) - Lisa A. Carter, April Coles, Bruce A. Bagano, **Jeffrey Prang**, Jerelyn C. Aguilon, Sharon Duffie, Adel Basta

LEGACY OF COUNTY SERVICE

25 Years of Service



(L-R) - Juan M. Hidalgo, Lito Hugo, Robert T. Lardge, **Jeffrey Prang**, Nawal Mankarious, Geraldine Jones, Angelia M. Fleming, Teddy S. Kwong

25 Years of Service



(L-R) - Rene R. Sadsad, Avelina M. Stephan, **Jeffrey Prang**, Ingra R. Watkins, Delphina Perry-Harding, Latecia A. Newburn

30 Years of Service



(L-R) - Theresa Tays, Bethtenia Turner-Latkins, **Jeffrey Prang**, Laura M. Winslow, Maria C. Montoya

30 Years of Service



(L-R) - Cheryl A. McKnight, La Vaughn Williams, **Jeffrey Prang**, Brenda L. Winston, Delores L. Moore, Darlene Harris
(L-R) - (Front Row) Tracy L. Harris, Mary E. Bowman, Teresa L. Torres, Sharon A. Enix, Theresa Collier

YOUR ASSESSOR AT WORK



ABOUT THE LOS ANGELES COUNTY ASSESSOR



*Valuing People
and Property*

JEFFREY PRANG

Assessor

Jeffrey Prang
2014-Present

John Noguez
2010-2014

Robert Quon
2010

Rick Auerbach
2000-2010

Kenneth P. Hahn
1990-2000

John J. Lynch
1986-1990

Alexander Pope
1978-1986

Philip E. Watson
1963-1977

John R. Quinn
1938-1962

E.W. Hopkins
1910-1938

Calvin Hartwell
1906-1910

Benjamin E. Ward
1902-1906

Alexander Goldwell
1898-1901

Theodore Summerland
1894-1898

F. Edward Gray
1891-1893

C.C. Mason
1887-1891

R. Bilderrain
1883-1886

J.W. Venable
1880-1882

A.W. Ryan
1876-1879

D. Bottiller
1870-1875

M.F. Coronel
1868-1869

J.Q.A. Stanley
1866-1867

G.L. Mix
1863-1865

James McManus
1862

W.W. Maxy
1859-1861

Juan Maria Sepulveda
1857-1858

A.F. Coronel
1850-1856

The Los Angeles County Assessor is an elected official, governed by the California Constitution, the laws passed by the California Legislature, and the rules adopted by the California State Board of Equalization. As directed by the California Constitution, the Los Angeles County Assessor is separate from the Board of Supervisors and is directly elected by the voters of Los Angeles County along with the District Attorney and Sheriff. Home to an estimated 10,170,292 residents, Los Angeles County is the most populous county in the United States and is home to about 26% of California's population. If Los Angeles County were a state, it would be the ninth most populous state, between the states of Georgia and North Carolina in population.

The County Assessor must annually assess all taxable property in the county to the person, business, or legal entity owning, claiming, possessing, or controlling the property on January 1. The duties of the Assessor are to identify all assessable property, to inventory and list all taxable property, to assess the value of the property, and to enroll the property on the local County Assessment Roll. The Assessor's primary responsibility is to annually determine the proper value for each property. This value is then used by other County departments to determine property tax rates that support dozens of local programs and services.

On December 1, 2014, Jeffrey Prang was sworn in as the 27th Assessor for the County of Los Angeles. Born in Detroit and raised in Warren, Michigan, Jeffrey Prang is a graduate of James Madison College at Michigan State University. Professionally, Jeffrey Prang is a State Board of Equalization licensed appraiser, Executive Committee member of the California Assessors' Association (CAA), and an active member of the International Association of Assessing Officers (IAAO). Before becoming Assessor, Jeffrey Prang served as a member of the Executive Staff in the Los Angeles County Office of the Assessor and as an Assistant City Manager. Jeffrey Prang also served for nearly 18 years as Mayor and Councilmember for the City of West Hollywood.

Under the leadership of Assessor Jeffrey Prang, the Office of the Assessor is responsible for valuing more than 2.6 million secured and unsecured property parcels with a value of more than \$1.3 trillion. The work of the Assessor is carried out by approximately 1,400 employees in 7 offices located throughout Los Angeles County.

2016 PROPERTY ASSESSMENT CALENDAR

January

January 1

Taxes become a lien on all taxable property at 12:01 a.m.
First day to file affidavits and claims for exemptions for real property.

February

February 1

Second installment of real estate taxes is due (delinquent after 5:00 p.m. on April 10).

February 15

Deadline for timely filing of affidavits and claims for exemptions (late after 5:00 p.m.; a postmark before midnight is considered timely) for real property, including Veterans and Disabled Veterans.
Last day to file for the Homeowners' Exemption claim (late after 5:00 p.m.; a postmark before midnight is considered timely) to receive the maximum exemption (\$7,000 of assessed value).

April

April 10

Second installment¹ of real estate taxes becomes delinquent after 5:00 p.m. (a postmark before midnight is considered timely).
Annual payment on the Installment Plan of Redemption is due.

June

June 1

Mailing of delinquent tax bills for current year and supplementals.

June 30

Last day of the property tax year (fiscal year).
Delinquent property becomes tax defaulted for nonpayment of taxes. If delinquent taxes are not paid in full, the property is subject to the power of sale after five (5) years for residential property, and after three (3) years for non-residential commercial property. Last day (prior to 5:00 p.m.) to open an installment plan of redemption on those parcels in their fifth year of delinquency.

July

July 1

First day of the property tax year (fiscal year).
First day affidavit and claim for homeowner or renter assistance may be filed with State Franchise Tax Board (if funding is available).

July 2

First day to file an application for a "Decline-in-Value Review."
First day to file an Assessment Appeals application for equalization of assessment.

September

September 28

Assessment Appeals hearings commence.

October

October 1

Beginning day of annual secured tax bill mailing (by Treasurer and Tax Collector).

October 15

Last day affidavit and claim for homeowner or renter assistance may be filed (late after 5:00 p.m.) with State Franchise Tax Board (if funding is available).

October 31

Last day of annual secured tax bill mailing (by Treasurer and Tax Collector).

November

November 1

The first installment of real estate taxes is due (delinquent after 5:00 p.m. on December 10).

November 30

Last day to file Assessment Appeals application for reduction of assessment made in regular period in Los Angeles County.
Last day to file an application for a "Decline-in-Value Review" with our office. This should be done if you feel the market value of your property is below your Proposition 13 value.

December

December 10

First installment¹ of real estate taxes becomes delinquent after 5:00 p.m. (a postmark before midnight is considered timely).
Last day to file late Homeowners' Exemption to receive 80% of the exemption.
Last day to file late Veterans' Exemption to receive 80% of the exemption.
Last day to file late Disabled Veterans' Exemption to receive 90% of the exemption.
Last day to terminate Homeowners', Veterans', and Disabled Veterans' exemptions.

¹The property tax year (fiscal year) runs from July 1 to June 30. Property is taxed as of January 1 for payment in the following fiscal year.

PYUNG K LEE SALLY LEE WILLIAM J LEE WING FUNG LEE PIERRE A LESCANO GREGORY LEUNG GREGORY J LEUNG JIMMY LEW FREDERICK L LEWIS JUDY LEWIS ROSE M LEWIS HO-FU LI JING LI RITCHIE Q LI WENDY LI IRA E LICHTMAN NHA T LIEN ADRIANA LIM MIRIAM C LIM WOON Y LIM REBECCA P LIN TAMMY T LINDBERG CARL M LINDNER HILDE M LINN DANIELLE T LIPOT FELISA LIPSUN ROBERT Y LIPSUN MICHAEL L LISHMAN ANTHONY LIU JOHN D LOEW ANTHONY A LOPEZ DANIEL R LOPEZ JACQUELINE A LOPEZ LENA LOPEZ MARK J LOPEZ VIRGINIA L LOPEZ JASMINE LOPEZ-HERNANDEZ FRANK G LOSORELLI RENARD B LOUIS STEVE B LOUISCHAROEN SPARKLE C LOVEJOY CHRISTOPHER LU LINH T LU SUSAN S LU WILSON LU NATALIE T LUC LISA M LUCERO JAMES M LUGO MARIA L LUGO GUSTAVO LUIS CHAVARRIA DOREEN A LUK MARGARITA M LUMANTAS JOSANNE R LUNA JULIE LUNA PHYLLIS A LUND ROBERT L LUTHER ANITA H LUTHRIA CHARLES Q LUU MATTHEW LY THUY K LY CHAO H MA HELEN H MAC JOSE GUY S MACAPILI BYRON SCOTT MACDONALD DANIEL J MACIAS JR. RUTH T MACIEL TOMASITO D MAGAT PAULA F MAGLABE JACKIE A MAHER ROSIA M MAHOME SUZY P MALAK CANDACE MALONE ANGELICA MANCILLAS PAUL R MANDANI LIANA MANEYAN NAWAL MANKARIOUS LIA MANU BRILLIANT E MANYERE ELISA B MARCELINO LOURDES D MARIANO ANTHONY J MARINO CARY M MARLOWE-PETRELL MIGUEL A MARMOLEJO ERNESTO MARQUEZ DAVID C MARSH PAULINE D MARSHALL MATTHEW S MARTIN VICTOR R MARTIN BRIAN A MARTINEZ CONNIE MARTINEZ LISA L MARTINEZ MARTIN N MARTINEZ LANE T MATSUNAGA ODETTE A MATTA MATTHEW JOSEPH MAYHEW HADLEY B MC GAUGHEY KEVIN F MC NULTY RAYMOND W MCCORMICK CHERYL A MCKNIGHT BRITTNEY L MEADOR GLENDA MEDINA SAMIA R MEGALLA GARO S MEGERDICHIAN RASESH R MEHTA HERMAN E MELARA JOHN S MELCOMBE EMEBET MELESSE SILVANA MELIKIAN INA MELLER BRITTANY A MENA ESTHER M MENDEZ HELEN S MENDOZA RUDY M MENDOZA ROBERT MERAZ VADIM MESROPYAN IDA K MESSINGER CAMELOT B METEORO JEFFREY C MEYER MARGUERITE MICHAEL AREVIK MIKAYELIAN GUSTAVO MILLAN ELENA A MILLER LEKEITHA S MIMS MARIA DE LOURDE MIRAMONTES BRENDA MIRANDA YVONNE MITCHELL SEDA MKRITCHYAN BERNARDINA MONARREZ MARIA I MONTES TANYA Y MONTGOMERY MARIA C MONTOYA MICHAEL J MOORADIAN DELORES L MOORE EVA MORA LEONARD MORALES RICARDO RAMOS MORALES ESSAM MORCOS MICHAEL E MERCOS DANIEL MORENO JUANITA MORRIS MILTON H MORRISON DIANA MOTI MARINE MOVSESSIAN JANICE G MOWATT ANGELITA MOYA STACY R MUNGO STACY R MUNGO ALMA I MUNIZ CAROL J MUNOZ CLAUDIA D MUNOZ ARLENE MUNOZ-BURGUENO JANICE NAGODE ERIC A NAJERA NEIL H NAJJAR RAFAEL R NAVAL KATHY A NAVARRETE GUADALUPE NAVARRO JOSHUA B NAVARRO RAFI NAZARIAN UCHECHUKWU NDUKU JACQUELINE NEAL MARLEEN R NEGAPATAN MAGDALENA NEGRON EVERIL L NELSON SUZETTE R NELSON ALBERT V NEVAREZ BEATRICE E NEVAREZ LATECIA A NEWBURN MARK D NEWKIRK JANET NG LILLIAN NG KELLY NGO LAWRENCE NGO NICHOLAS T NGO OLIVIA L NGO QUYEN T NGUY BARBARA NGUYEN CANH M NGUYEN DIEP K NGUYEN HUNG P NGUYEN JAMES Q NGUYEN KATHERINE NGUYEN LIEN NGUYEN LONG X NGUYEN MICHAEL X NGUYEN STEVE NGUYEN SY T NGUYEN TIA NGUYEN STEPHANIE C NGUYENDO MARGUERITE NICOLA CHINWEZE NNODIM STEVE J NORMAND BRADLEY L NORRIS HENRIETTA M NORRIS DESIREE NUNEZ FERDINAND E NUNEZ MANUEL L NUVAL JR WENDY S O DAY SEAN O REILLY MARTHA B OCHOA TIMOTHY M O'CLOCK WESLEY T ODA TRACY OKIDA JUAN P OLIVARES DAVID R OLSEN PAUL G OLVERA GEORGETA OPRESCU WALTER ORCUTT ADRINEH ORDOOKHANIAN GABRIELA MARIA ORELLANA LUIS F ORENDAIN JR. MICHAEL OROPEZA MAYRA ORTEGA RUTH P ORTIZ CARMEN ANDREA ORTIZENA JEFFREY OSAKA THOMAS OUYANG PETRA E OWENS ENGRACIO M PAGUNSAN JR WARREN C PAK MARIAM PAKSHYAN RUTHETTA A PALMER MARIO M PAMINTUAN EVA B PARHAM JASON D PARK OSCAR D PARRENO DEMETRIO M PATUNGAN JR LINDA V PAUL FRANCISCO J PAVON DEBORAH A PAYNE ARNOLD R PEDERSEN RAY ALLAN A PENA ANGELA Y PEREZ EBONY C PEREZ CESAREO PEREZ JR. 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