

# MESSAGE TO HOMEOWNERS FROM THE ASSESSOR

*Congratulations on your purchase of a home!*



I am working with real estate professionals throughout Los Angeles County to help make this a positive experience and to aid you in avoiding some of the common pitfalls that may occur in the property tax process. It is important that you take a few minutes to review the following:

### Annual Property Taxes

Annual tax bills are mailed once a year by November 1. The first installment is delinquent if payment is not received on or postmarked by December 10, and the second installment is delinquent if payment is not received on or postmarked by April 10. If you do not receive your tax bill by November 1, you may call 1.888.807.2111 and request a Substitute Bill.

Even though known taxes are prorated between the buyer and seller during escrow and proper credit is given to each, all annual property taxes may not have been paid to the Tax Collector at that time. By calling the property tax information number at 1.888.807.2111, you can determine if any annual taxes are due and how to obtain a substitute tax bill if necessary. State law makes it your responsibility to pay the taxes whether or not you receive a bill.

### Supplemental Property Taxes

In addition to annual taxes, you may be responsible for paying supplemental property taxes. Supplemental bills are based on the difference between the old assessed value and your new assessed value, which is generally your purchase price. This amount is prorated based on the number of months left in the fiscal year from the date you purchased your home. If the property is reassessed at a lower value, you will receive a refund.

Supplemental tax bills are your responsibility and will be mailed directly to you by the Treasurer and Tax Collector's Office approximately 6 months after your purchase. These bills are not generally paid by impound accounts. You may view your estimated supplemental tax amount by selecting Supplemental Tax Estimator on our website: <http://assessor.lacounty.gov>.

### Reassessment Exclusions

Your home may be excluded from reassessment if the transfer of property was between parent(s) and child(ren), or from grandparent(s) to grandchild(ren). Also, if you are disabled, or a senior age 55 or older, you may qualify to transfer the assessed value from your original property to your replacement property. Contact my staff or visit our website to obtain additional information and claim forms.

### Homeowners' Exemption

If you own and occupy your home as your principal place of residence, you are eligible for a Homeowners' Exemption that reduces your property tax by about \$70 annually. You will be sent an application about three to four months after your deed is recorded.

As a homeowner myself, I am committed to do all I can to make the property tax process as easy as possible for you. If you have any questions, don't hesitate to call my staff toll-free at 1.888.807.2111, select \*6, and/or visit our website: <http://assessor.lacounty.gov>.

### SPECIAL POINTS OF INTEREST:

- ◆ Annual tax bills are mailed once a year by November 1
- ◆ The first installment is delinquent if payment is not received on or postmarked by December 10
- ◆ the second installment is delinquent if payment is not received on or postmarked by April 10



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Jeffrey Prang, Assessor  
John Naimo, Auditor-Controller  
Joseph Kelly, Treasurer and Tax Collector  
Lori Glasgow, Assessment Appeals Board



## LOS ANGELES COUNTY PROPERTY TAX PORTAL

A website for all your property tax needs

[lacountypropertytax.com](http://lacountypropertytax.com)

Information about property taxes from four property tax departments is now available at one website.

Here is just some of the valuable information now available through the

“INFORMATION  
ABOUT PROPERTY  
TAXES FROM FOUR  
PROPERTY  
TAX DEPARTMENTS  
IS NOW AVAILABLE  
AT ONE WEBSITE”

### *PROPERTY TAX PORTAL:*

- ◆ Information for new home and business owners.
- ◆ Property data and maps.
- ◆ How to read your tax bill.
- ◆ How much your taxes are, and how to get a copy of your current tax bill.
- ◆ How to appeal your value.
- ◆ Areas of responsibilities of the four property tax departments with direct links to each of their websites.
- ◆ A public inquiry form and contact information.
- ◆ Answers to the most frequently asked questions about property taxes.
- ◆ Información en Español.





## IMPORTANT DATES FOR HOMEOWNERS<sup>1</sup>

January 1	<ul style="list-style-type: none"> <li>◇ Taxes become a lien on all taxable property at 12:01 AM.</li> <li>◇ First day to file affidavits and claims for exemptions for real property</li> </ul>
February 1	<ul style="list-style-type: none"> <li>◇ Second installment of real estate taxes is DUE (DELINQUENT after 5:00 PM on April 10).</li> </ul>
February 15	<ul style="list-style-type: none"> <li>◇ Deadline for timely filing of affidavits and claims for exemptions (late after 5:00 PM; a postmark before midnight is considered timely) for real property, including Veterans' and Disabled Veterans<sup>2</sup>.</li> <li>◇ Last day to file for the Homeowners' Exemption claim (late after 5:00 PM; a postmark before midnight is considered timely) to receive the maximum exemption (\$7,000 of assessed value).</li> </ul>
April 10	<ul style="list-style-type: none"> <li>◇ SECOND INSTALLMENT<sup>2</sup> OF REAL ESTATE TAXES BECOMES DELINQUENT AFTER 5:00 PM (a postmark before midnight is considered timely).</li> <li>◇ Annual payment on the Installment Plan of Redemption is due.</li> </ul>
June 1	<ul style="list-style-type: none"> <li>◇ Mailing of delinquent tax bills for current year and supplementals.</li> <li>◇ First day to file application for Decline-in-Value Review.</li> </ul>
June 30	<ul style="list-style-type: none"> <li>◇ Last day of the property tax year (fiscal year).</li> <li>◇ 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 PM) to open an installment plan of redemption on those parcels in their fifth year of delinquency. Last day of the property tax year (fiscal year).</li> <li>◇ 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 PM) to open an installment plan of redemption on those parcels in their fifth year of delinquency.</li> </ul>
July 1	<ul style="list-style-type: none"> <li>◇ First day of the property tax year (fiscal year).</li> <li>◇ First day affidavit and claim for homeowner or renters assistance may be filed with State Franchise Tax Board (if funding is available).</li> </ul>
July 2	<ul style="list-style-type: none"> <li>◇ First day to file an Assessment Appeal application for equalization of assessment.</li> </ul>
September (fourth Monday)	<ul style="list-style-type: none"> <li>◇ Assessment Appeals hearings commence</li> </ul>
October 1	<ul style="list-style-type: none"> <li>◇ Beginning day of annual secured tax bill mailing.</li> </ul>
October 15	<ul style="list-style-type: none"> <li>◇ Last day affidavit and claim for homeowner or renters assistance may be filed (late after 5:00 PM) with State Franchise Tax Board (if funding is available).</li> </ul>
November 1	<ul style="list-style-type: none"> <li>◇ First installment of real estate taxes is DUE (DELINQUENT after 5:00 PM on December 10).</li> </ul>
November 30	<ul style="list-style-type: none"> <li>◇ LAST DAY TO FILE ASSESSMENT APPEAL APPLICATION FOR REDUCTION OF ASSESSMENT MADE IN REGULAR PERIOD IN LOS ANGELES COUNTY.</li> <li>◇ Last day to file application for Decline-in-Value Review with our office (late after 5:00 PM; a postmark before midnight is considered timely). This should be done if you feel the market value of your property is below your Proposition 13 value.</li> </ul>
December 10	<ul style="list-style-type: none"> <li>◇ FIRST INSTALLMENT<sup>2</sup> OF REAL ESTATE TAXES BECOMES DELINQUENT AFTER 5:00 PM (a postmark before midnight is considered timely).</li> <li>◇ Last day to file late Homeowners' Exemption to receive 80% of the exemption.</li> <li>◇ Last day to file late Veterans' Exemption to receive 80% of the exemption.</li> <li>◇ Last day to file late Disabled Veterans' Exemption to receive 90% of the exemption.</li> </ul>

<sup>1</sup> If the specified date falls on a weekend or legal holiday, the act required may be done on the next business day.

<sup>2</sup> The 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.



*For More Information:*

You may also contact us for any other general property tax questions, on a 24 hours a day basis, in the following ways:

- ◆ Assessor’s Website: To research comparable sales, verify valuations, download forms, learn how appraisals are made, and more, visit: <http://assessor.lacounty.gov>
- ◆ Assessor’s Email: Send your questions, comments, and suggestions to: [helpdesk@assessor.lacounty.gov](mailto:helpdesk@assessor.lacounty.gov)
- ◆ Los Angeles County Property Tax Website: General information regarding property taxes, including how to read your tax bill and where to find answers to your questions. Visit: <http://www.lacountypropertytax.com>
- ◆ Property Information Hotline: Minimal wait times, averaging less than a minute. Fast transfers to expert staff during normal business hours. Just call toll free 1.888.807.2111.
- ◆ Automated Interactive Voice System: Information on valuations and taxes can be obtained by entering the Assessor Identification Number from a property tax bill.
- ◆ Call 213.974.3838 or the toll free number above.



Si desea ayuda en Espanol, llame al numero 1.888.807.2111



*Valuing People  
and Property*

*Assessor’s Public Service Locations*

**Main Office**

Kenneth Hahn Hall of Administration  
500 West Temple Street, Room 225  
Los Angeles, CA 90012-2770  
1.888.807.2111

**North District Office**

13800 Balboa Boulevard  
Sylmar, CA 91342  
818.833.6000

**South District Office**

1401 E. Willow Street  
Signal Hill, CA 90755  
562.256.1701

**East District Office**

1190 Durfee Avenue  
South El Monte, CA 91733  
626.258.6001

**West District Office**

6120 Bristol Parkway  
Culver City, CA 90230  
310.665.5300

**Lancaster Regional Office**

251 East Avenue K-6  
Lancaster, CA 93535  
661.940.5700