

# IMPORTANT DATES AND INFORMATION FOR APARTMENT AND BUSINESS OWNERS

## 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

### PROPERTY TAX PORTAL:

**E**ach year Business Property Statements (BOE571-L), which provide a basis for determining property assessments for fixtures and equipment, are mailed by the Assessor to most commercial, industrial, and professional firms. Businesses and apartment owners with personal property and fixtures that cost \$100,000 or more, or if the Assessor requests a statement regardless of cost, must file a signed Business Property Statement each year by April 1st. If your property statement is postmarked after May 7th (if this date falls on a weekend or legal holiday, the property statement may be mailed and postmarked on the next business day), you will be subject to a late filing penalty. Business Personal Property includes all property except inventory items held for sale or lease and real estate owned and/or used by a business.

Generally, businesses with personal property and fixtures that cost less than \$100,000 are not required to file a Business Property Statement annually. Instead, a value is established based on an initial Business Property Statement filing or by an on-site appraisal. That value may be adjusted by subsequent-annual on-site appraisals performed by deputy appraisers beginning August through February.

The purpose of the on-site appraisals is to annually account (verify ownership and assess equipment and fixtures) for all business locations in Los Angeles County.

For more information, call 213.974.3374; 1.888.807.2111 toll free; or visit the Assessor's district office nearest you.

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



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*OFFICE OF THE ASSESSOR*

**INVITES YOU TO A  
FREE SEMINAR**

**HOW TO PREPARE AND FILE THE  
BUSINESS PROPERTY STATEMENT (571-L)**

This presentation is for **business owners** who are required to file the annual Business Property Statement. It is part of the Assessor's public service commitment to the business community.

The presentation will last approximately 45 minutes, with a question and answer session to follow.

**WHAT THE SEMINAR COVERS:**

- ◇ Who must file?
- ◇ What is the Business Personal Property Tax?
- ◇ How to classify personal property and fixtures Legal requirements and rules
- ◇ What if I disagree with the value?
- ◇ E-Filing & SDR (Standard Data Record)

**WHERE AND WHEN**

These timely seminars are conducted in February and March at convenient locations throughout the county.

For seminar dates, locations and times, visit the Los Angeles County website at

**[www.assessor.lacounty.gov](http://www.assessor.lacounty.gov)**

or

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

**Space is LIMITED.**  
For reservations or information  
CALL 213.974.8613





## IMPORTANT DATES AND INFORMATION FOR APARTMENT AND BUSINESS OWNERS<sup>1</sup>

<b>January 1</b>	<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 (late after 5:00 PM; a postmark before midnight is considered timely) for personal and real property, including: Cemeteries · Colleges · Church and Religious · Exhibitors · Museums · Owners of Historical Aircraft · Owners of Historical Wooden Vessels · Public Libraries · Public Schools · Welfare</li> <li>◇ First day to file business personal property statements. (Persons owning \$100,000 or more in taxable personal property or upon request by the Assessor must file a statement with the Assessor between this date and May 7, the legal deadline for filing statements.)</li> <li>◇ Unsecured property tax is DUE and payable to the Treasurer Tax Collector. However, bills are generally mailed March 1 through June 30 and become DELINQUENT after August 31.</li> </ul>
<b>January 15</b>	<ul style="list-style-type: none"> <li>◇ Last day to file airport operators report with Assessor.</li> </ul>
<b>February 1</b>	<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>
<b>February 15</b>	<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 personal and real property, including: Cemeteries · Colleges · Church and Religious · Exhibitors · Museums · Owners of Historical Aircraft · Owners of Historical Wooden Vessels · Public Libraries · Public Schools · Welfare</li> </ul>
<b>March 1</b>	<ul style="list-style-type: none"> <li>◇ Annual mailing of personal property tax bills begins.</li> </ul>
<b>April 1</b>	<ul style="list-style-type: none"> <li>◇ Due date for filing: Apartment House Personal Property Statement · Business Personal Property Statement</li> </ul>
<b>April 10</b>	<ul style="list-style-type: none"> <li>◇ <b>SECOND INSTALLMENT<sup>2</sup> OF REAL ESTATE TAXES BECOMES DELINQUENT AFTER 5:00 PM</b> (a postmark before midnight is considered timely).</li> <li>◇ Annual payment on the Installment Plan of Redemption is due.</li> </ul>
<b>May 7</b>	<ul style="list-style-type: none"> <li>◇ <b>LAST DAY TO FILE BUSINESS PERSONAL PROPERTY STATEMENT (LATE AFTER 5:00 PM) WITH ASSESSOR AND AVOID 10% PENALTY.</b></li> </ul>
<b>June 1</b>	<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>
<b>June 30</b>	<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.</li> </ul>
<b>July 1</b>	<ul style="list-style-type: none"> <li>◇ First day of the property tax year (fiscal year).</li> </ul>
<b>July 2</b>	<ul style="list-style-type: none"> <li>◇ First day to file an Assessment Appeal application for equalization of assessment.</li> </ul>
<b>August</b>	<ul style="list-style-type: none"> <li>◇ Beginning of annual on-site appraisals performed by appraisers to verify ownership and assess personal property (equipment and fixtures) for all businesses in LA County (annual on-site appraisals end in February).</li> </ul>
<b>August 31</b>	<ul style="list-style-type: none"> <li>◇ TAXES FOR PROPERTY ON THE UNSECURED ROLL AS OF JULY 31 BECOME DELINQUENT AT 5:00 PM IF UNPAID (a postmark before midnight is considered timely). A 10% penalty is added on September 1.</li> </ul>
<b>September (4th Monday)</b>	<ul style="list-style-type: none"> <li>◇ Assessment Appeals hearings commence</li> </ul>
<b>October 1</b>	<ul style="list-style-type: none"> <li>◇ Beginning day of annual secured tax bill mailing.</li> <li>◇ Notice of Enforcement sent for unpaid unsecured property tax bills.</li> </ul>
<b>November 1</b>	<ul style="list-style-type: none"> <li>◇ First installment of real estate taxes is DUE (DELINQUENT after 5:00 PM on December 10).</li> <li>◇ On or before this date, Notice of Lien is sent to inform property owner that lien is being filed for unpaid unsecured property taxes.</li> </ul>
<b>November 30</b>	<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>
<b>December 10</b>	<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> </ul> <ol style="list-style-type: none"> <li>1. If the specified date falls on a weekend or legal holiday, the act required may be done on the next business day.</li> <li>2. 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.</li> </ol>



*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