Message from the Assessor

JEFFREY PRANG

The diligent work of the Assessor’s Office in identifying and appraising property serves as the foundation for a property tax system which generates $14 billion annually. The 35 departments of Los Angeles County Government, 88 cities, 81 school districts, and numerous special districts rely on these revenues to provide vital public services by first responders, teachers, and many others.

In the course of the past three years, the Office has made significant improvements in its overall processes. The technology modernization project and the digitization of over 100 million paper files have made it simpler for the public to access property assessment information. The One-Stop Public Service Counter has provided simultaneous access to all local property tax agencies and enhanced service to property owners. Higher minimum thresholds for reporting have also improved efficiency while easing the burden on small businesses.

A number of organizations have recognized these efforts to transform the Office into the premier assessment agency in the nation. Among these is the International Association of Assessing Officers, which awarded the Office its Certificate of Excellence in Assessment Administration – the highest recognition for a local governmental assessment agency. The Los Angeles County Assessor’s Office is the first and only recipient of this accreditation in California.

The success of these various initiatives is a testament to the more than 1,300 members of the Assessor’s Office, whose service to the public and dedication to meeting the highest standards have made these achievements possible.

Please do not hesitate to contact us should you have any questions or if we can ever be of assistance. I also encourage you to visit us online and sign up for our e-newsletter for information and the latest updates on tax saving programs.

Sincerely,

JEFFREY PRANG
Assessor, County of Los Angeles
HOMEOWNER EXEMPTION
A property that is owned and serves as the primary residence for a homeowner as of January 1st may be eligible for a Homeowner Exemption. This exemption reduces a property’s taxable value by $7,000 and can produce $70 in savings on annual property tax bills. This form only needs to be submitted once. To find out whether you already claim this exemption, visit the new Assessor Portal at assessor.lacounty.gov and enter your street address.

DISASTER RELIEF
Properties that are damaged by wildfires, flooding, earthquakes, or other disasters may qualify for a temporary reduction in the taxable value, thereby lowering the annual property tax bills. Affected property owners may also be eligible for payment deferment. Damage to the property must be at least $10,000 in current market value, and claim forms must be received within one year of the date of the disaster.

DECLINE-IN-VALUE
Pursuant to Prop. 8, a Decline-in-Value allows for a temporary reduction in a property’s assessed value. This occurs when a property’s current market value is lower than the assessed base-year value as of January 1st.

PARENT-TO-CHILD & GRANDPARENT-TO-GRANDCHILD EXCLUSION
Parents and children may transfer a principal residence to one another (or up to $1 million of other real property) without reassessment. Grandparents may transfer a principal residence to grandchildren (or up to $1 million of other real property) without reassessment in circumstances where the grandchildren’s parents are deceased as of the transfer date.

SENIOR CITIZEN’S REPLACEMENT DWELLING
Seniors (age 55 and up) may qualify to transfer the taxable value of an existing residence to a replacement residence in a participating county if the market value of the replacement residence is less than, or equal to, the market value of the existing residence.

DISABLED RESIDENT EXCLUSION
Severely and permanently disabled homeowners may qualify to transfer the taxable value of an existing residence to a replacement residence in a participating county if the market value of the replacement is less than, or equal to, the market value of the existing residence.

SOLAR ENERGY SYSTEM
The initial purchaser of a building with an active solar energy system may qualify for an exclusion from assessment on the portion of the value attributable to the system. When adding a solar energy system to a home, the new system is automatically excluded from assessment.

VETERANS’ EXEMPTION
Unmarried veterans with assets less than $5,000, married veterans with assets less than $10,000, and unmarried surviving spouses of veterans may apply for this $4,000 exemption. The exemption is applied to the assessed property value and reduces a property’s annual tax bill.

DISABLED VETERANS’ EXEMPTION
Disabled veterans may be eligible for an exemption under certain conditions: when blind in both eyes; with the loss of the use of 2 or more limbs; or when totally disabled as a result of injury or disease incurred while in active military service. Unmarried surviving spouses of certain deceased veterans may also qualify.

For additional information or to obtain application forms, visit assessor.lacounty.gov, email helpdesk@assessor.lacounty.gov, or call 213/974-3211 or 888/807-2111.