CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

Jeffrey Prang
Assessor

2020 ANNUAL REPORT

LOS ANGELES COUNTY OFFICE OF THE ASSESSOR

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MESSAGE FROM THE ASSESSOR **JEFFREY PRANG**

"Yes, this year will be remembered as a year of difficulty and of change, but it will also be remembered as the year we pulled together to exceed our responsibilities."

It is with great pleasure that I present our 2020 Annual Report. This report reflects growth in property values and an increase in the assessed value of taxable property in Los Angeles County.

COVID-19 has upended life around the world, and profoundly altered our ways of living and doing business. Despite these challenges, the dedicated experts of this Office successfully completed the 2020 Assessment Roll, which reflects the following:

- Total Assessment Roll value of $1.77 trillion
- 5.97% year-over-year property value growth countywide
- 2.58 million real estate and business assessments
- 3.7% growth in business personal property, including boats and aircraft
- $654 million in tax savings for veterans, homeowners, and charitable organizations

The Assessor's Office identifies and values taxable property, but its impact to the public is far greater. The $1.7 trillion in total net value translates to about $17 billion for vital public services such as fire, public health, and education.

It is important to remember that the 2020 Assessment Roll reflects a pre-COVID-19 market, as of the January 1, 2020 lien date. January 1, 2021 could tell a different story. Decline-in-value relief will likely be available for many property owners due to COVID-19's impact on the market. That relief will become available following the January 2021 lien date.

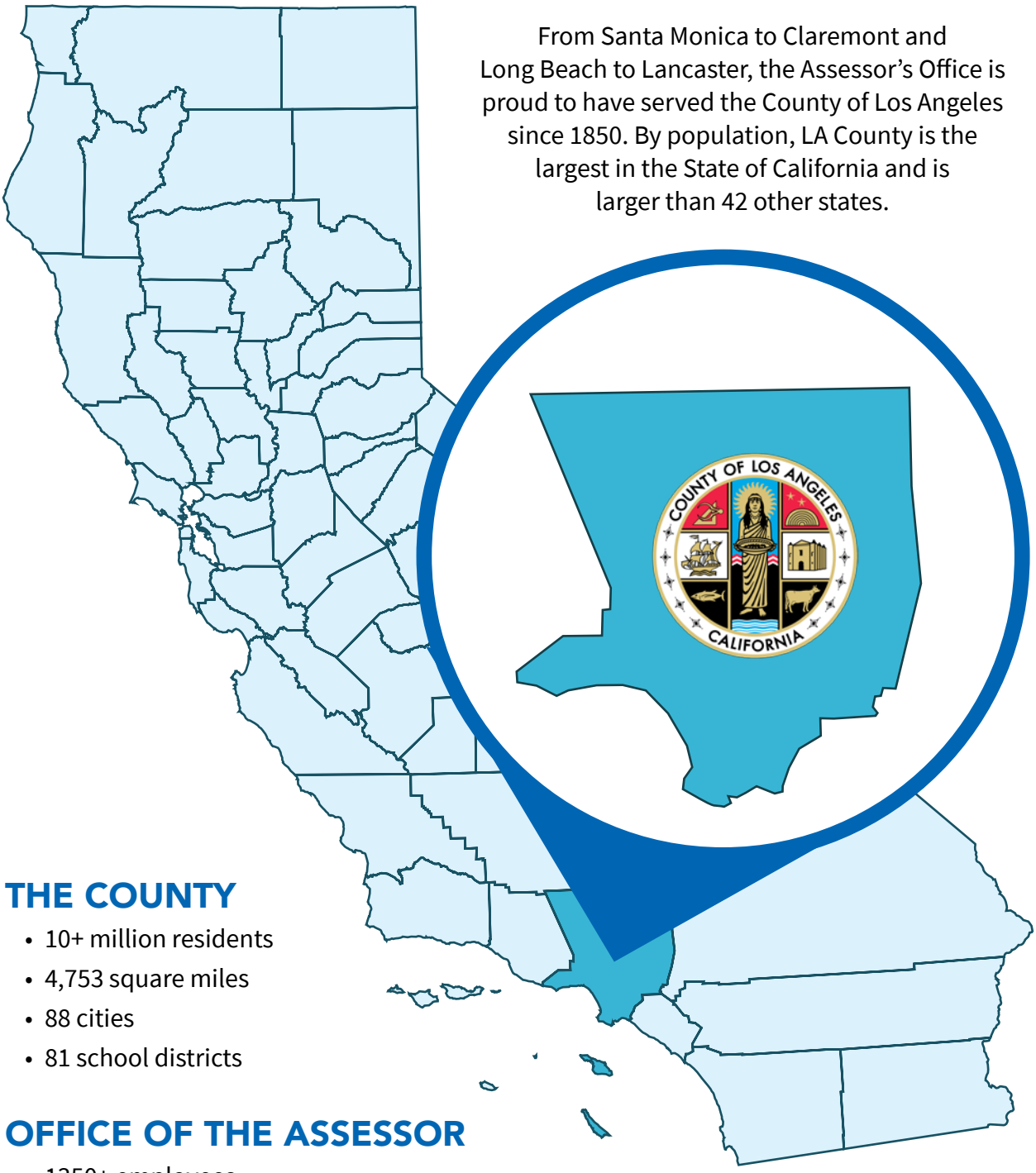
For now, I am extremely proud of the hard work by all those here at the Assessor's Office. Yes, this year will be remembered as a year of difficulty and of change, but it will also be remembered as the year we pulled together to exceed our responsibilities. As always, please do not hesitate to contact us should you have questions or require information.

Sincerely,

JEFFREY PRANG
Assessor

WHO WE ARE
COUNTY OF LOS ANGELES

From Santa Monica to Claremont and Long Beach to Lancaster, the Assessor's Office is proud to have served the County of Los Angeles since 1850. By population, LA County is the largest in the State of California and is larger than 42 other states.



THE COUNTY

- 10+ million residents
- 4,753 square miles
- 88 cities
- 81 school districts

OFFICE OF THE ASSESSOR

- 1350+ employees
- 6 offices
- 170 years of service

SAFETY & SERVICE

County buildings were closed to the public in March 2020, but the Assessor's Office has continued to provide service by phone and email. The Office is committed to providing exceptional customer service while ensuring the safety of employees and the public.

ALTERNATIVES TO IN-PERSON ASSISTANCE

ONLINE RESOURCES

Visit **assessor.lacounty.gov**. Forms, information, property data, and select self-service options are available from the Assessor. Other property tax departments can be found on the County's joint property tax portal at **propertytax.lacounty.gov** as well as the Assessor's website.

EMAIL

Send an email to **helpdesk@assessor.lacounty.gov**. The helpdesk email is monitored by Assessor staff. For division-specific contact emails see **page 36**.

PHONE

Call our office at (213) 974-3211 or (888) 807-2111. Due to the COVID-19 Pandemic, callers may experience longer than normal wait times.
For additional information please see **page 36** for more numbers.

PUBLIC SAFETY

When County buildings do reopen to the public, the Assessor and the other property tax departments are preparing to ensure the safety of staff and the public.

Photos Above: Assessor Jeff Prang, Auditor-Controller Arlene Barrera, and Treasurer and Tax Collector Keith Knox visit and inspect the newly installed safety protections at the One-Stop public service counter, located on the first floor of the Kenneth Hahn Hall of Administration.

6 THINGS TO KNOW
AS A NEW PROPERTY OWNER

TAX RATE

Property is taxed at 1 percent of its assessed value (determined by the Assessor), but your tax bill may include other line items, such as assessments for school bonds, or parcel taxes for fire and water districts. This can cause the effective tax rate to vary from location to location, but the average is approximately 1.25 percent.

ANNUAL BILLS

Property taxes for real property are billed by the Treasurer and Tax Collector in two installments, due by December 10 and April 10, respectively, each year. Many homeowners have their taxes paid by their mortgage. This is called impounding your taxes.

LATE PENALTIES

Late payment results in a 10 percent penalty on the first installment and 10 percent plus $10 on the second installment. This penalty can be waived in only the rarest of circumstances. Not receiving a bill is not a valid excuse for failure to pay. Legally, the tax bill is only a courtesy notice.

SUPPLEMENTAL BILLS

A supplemental tax bill is a one-time payment for the difference between the previous owner's taxes and yours. Although we do not handle tax bills, the Assessor's Office provides a supplemental tax estimator at assessor.lacounty. gov/supplemental-tax-estimator/. Supplemental bills are sent to the property owner; they are not impounded by the lender.

ASSESSMENT APPEALS

If a property owner disagrees with the Assessor's valuation of their property, they can file an appeal with the Assessment Appeals Board. See **page 18**.

TAX SAVINGS RESOURCES

There are savings resources available for homeowners, veterans, seniors, victims of natural disasters and more. To save on property taxes, learn more on **pages 12-17**.

PROPERTY TAX **SYSTEM**

1

REGISTRAR-RECORDER/ COUNTY CLERK

Provides copies of deeds and other recorded documents.

CITY AGENCIES

Provides copies of building permits issued.

2

ASSESSOR

Appraises all real estate and personal property (business equipment and fixtures, manufactured homes, boats, and airplanes) located throughout the County.

ASSESSMENT APPEALS BOARD

Processes, manages and oversees property assessment appeals and makes a fair, impartial decision on all property assessment disputes between taxpayers and the Assessor.

3

AUDITOR-CONTROLLER

Applies the appropriate tax rate to determine the actual amount of property taxes owed.

4

TREASURER AND TAX COLLECTOR

Mails property tax bills, collects payments, and deposits funds into the County Treasury.

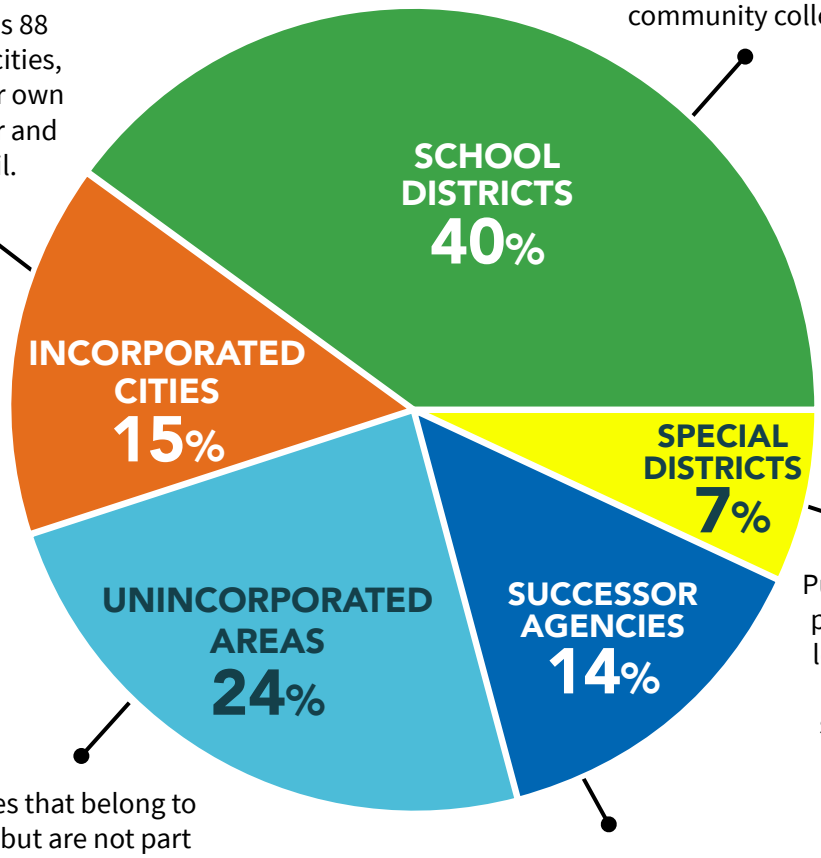
5

AUDITOR-CONTROLLER

Allocates the money to over 900 local taxing agencies, including the County, cities, school districts and special districts.

YOUR TAX DOLLARS PAY FOR **ESSENTIAL PUBLIC SERVICES**

Property tax revenue collected by Los Angeles County is distributed back to local governments, which include cities, schools and community colleges, special districts, and redevelopment agency successor entities. Each year, your property taxes generate an estimated $17 billion dollars that are retained within the County to fund public services we depend on.*



K-12 education and community colleges.

LA County has 88 incorporated cities, each with their own elected mayor and city council.

Public agencies that provide services to local communities such as libraries, sanitation, water, cemetery, etc.

Communities that belong to the County but are not part of a "city" and therefore lack a mayor and city council. The County Board of Supervisors instead represents these communities at the local level.

Manage redevelopment projects, make payments on enforceable obligations, and dispose of redevelopment assets and properties. Each Successor Agency has an Oversight Board that supervises its work. In LA County there are five Oversight Boards organized by Supervisorial District.

**These percentages are approximate and change slightly each year based on property values and apportionment formula. For more on apportionment contact the Auditor-Controller.*

PROPOSITION 13
MARKET VALUE VS ASSESSED VALUE

California voters passed Prop 13 in 1978 in order to place limitations on **tax rates** and **assessment** increases for real property. Prop 13 provides the foundation for how your tax bill is determined when you purchase real property.

MARKET VALUE	VS	ASSESSED VALUE
The market value of real property is the market-driven price of such property at a given place and time. In other words, the price a home could be sold for. The market value of a home typically increases more rapidly than its assessed value. However, economic downturns may cause market value to dip below assessed value (**see chart on page 11**).		The assessed value of real property is determined by the Assessor at the time property is purchased, typically the sales price. The assessed value will then become the "base-year value," which determines a property owner's tax bill. An inflation factor of no more than 2 percent is added to your bill every year. In addition, Prop 13 sets your property's tax rate at a uniform 1 percent, plus the rate necessary to fund local voter-approved bonds.

WHEN WILL **MY TAXES GO UP?**

There is misconception among homeowners that the Assessor reassesses property each year and is therefore responsible for higher property taxes. While a property's initial assessment does determine property tax bills, the Assessor may reassess property in **THREE** instances:

1. PROPERTY CHANGES OWNERSHIP

A change of ownership is the transferring of property between its current owner(s) and new owner(s), such as when you purchased your property. **Beware:** Transfers between family members may still be considered a change in ownership, however some exclusions are available. **See page 14** for more details.

2. NEW CONSTRUCTION

The Assessor is required to conduct a reassessment when new construction takes place on your property. For example, adding square footage to the existing structure will trigger a **partial** reassessment of your property. Only the value of the addition is added to your existing base value.

3. VALUE RESTORATION

Economic conditions may cause your property to lose value. In such cases, Proposition 8, allows the Assessor to temporarily reduce your property's assessed value and thus provide tax relief until the market recovers. When your property's value is restored, your tax bill will increase, but no more than its original base-year value. See **Decline-in-Value, page 13**, for more details.

INFLATION ADJUSTMENT

Additionally, there is also an annual inflation factor applied. The inflation adjustment is capped at a maximum of 2 percent a year.

HOW PROPERTY CHANGES AFFECT A **PROPERTY OWNER'S TAX BILL**

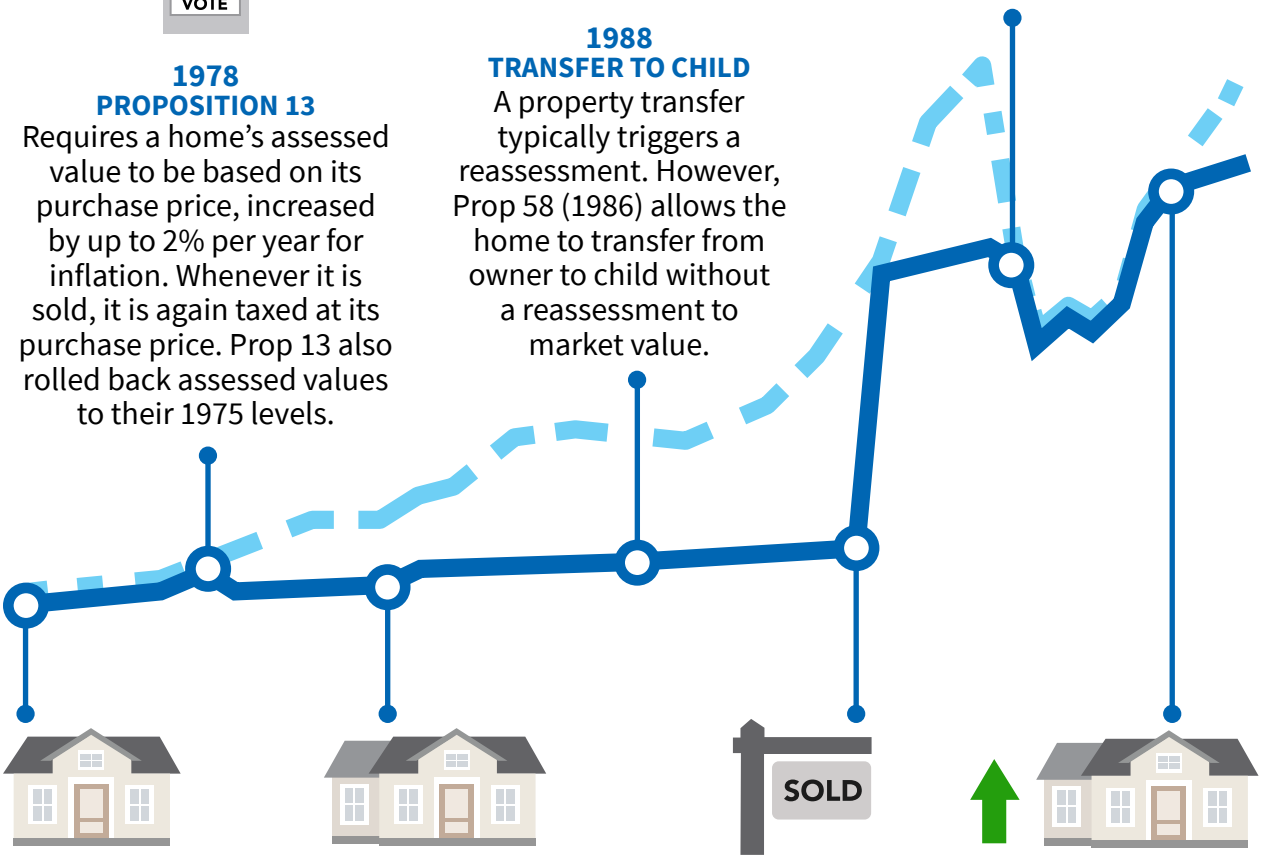
MARKET VALUE
THE PRICE THE HOME COULD BE SOLD FOR.

ASSESSED VALUE
THE BASIS OF THE PROPERTY OWNER'S TAX BILL.

2008
DECLINE-IN-VALUE
The home's market value dips below its inflation-adjusted purchase price. Prop 8 (1978) allows the home to be temporarily assessed based on its market value.

1978
PROPOSITION 13
Requires a home's assessed value to be based on its purchase price, increased by up to 2% per year for inflation. Whenever it is sold, it is again taxed at its purchase price. Prop 13 also rolled back assessed values to their 1975 levels.

1988
TRANSFER TO CHILD
A property transfer typically triggers a reassessment. However, Prop 58 (1986) allows the home to transfer from owner to child without a reassessment to market value.



1970
HOME PURCHASED
From 1970 to 1977 the home is taxed based on its market value.

1985
BEDROOM ADDED
The addition of a bedroom increases the home's assessed value to reflect the added market value of the bedroom.

2005
HOME SOLD
The home is sold and reassessed to market value, significantly increasing the tax bill.

2014
RECOVERY
The home's market value recovers and it is again taxed at its inflation-adjusted purchase price.

TAX RESOURCES
EXEMPTIONS

The most basic form of property tax savings available to homeowners is exemptions, which reduce the taxable value of a property. They function as a discount on taxes. There are exemptions available for the primary residence of all homeowners, as well as additional services for disabled veterans. A property owner can claim only one of the below exemptions at a time.

HOMEOWNERS

A property that is owned by and serves as the primary residence for a homeowner may be eligible for a Homeowners' Exemption. The Homeowners' Exemption reduces a property's taxable value by $7,000, reducing a property owner's taxes by $70.

DISABLED VETERANS

Disabled veterans may be eligible for a Disabled Veterans' Property Tax Exemption under certain conditions: when blind in both eyes; with the loss of the use of two 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. The exemption adjusts the assessed value each year. For 2020, it is $143,273, which is about $1,430 in annual tax savings.

LOW-INCOME DISABLED VETERANS

The Low-Income Disabled Veterans' Exemption provides additional savings if a disabled veteran (meeting above requirements) also meets low-income requirements. For 2020 it is $214,910, which is about $2,140 in annual savings. Income certification must be refiled each year. For 2020 the household income limit is $64,337.

IMPORTANT DATES

FEBRUARY 15	DECEMBER 10
The deadline to receive 100% for both the Homeowners' Exemption and the Disabled Veterans' Exemptions, partial thereafter.	Deadline to file Homeowners' Exemption and the Disabled Veterans' Exemptions for partial benefit.

Homeowners' Exemption: (213) 974-3415 | assr-hox@assessor.lacounty.gov
Disabled Veteran's Exemption: (213) 974-3399 | exempt@assessor.lacounty.gov

TAX RESOURCES
HELP IN HARD TIMES

There are two programs that provide property tax relief in the event of physical damage and economic loss of value. Disaster Relief and Decline-in-Value both provide temporary savings until value is restored or property repaired.

DISASTER RELIEF (MISFORTUNE OR CALMITY)

Property that is damaged by a disaster, such as fire, flood or earthquake, or other calamity may qualify for a temporary reduction in taxable value. Physical damage to the property must be valued at least $10,000.

During a Governor-declared disaster, property owners may also be eligible for a base-year value transfer, where they may move to a new property of equal or lesser value and keep their existing base-year value.

Filing deadline: A claim form must be filed within 12 months of the disaster.

DECLINE-IN-VALUE (PROP 8)

A Decline-in-Value (also known as DIV or Prop 8) allows for a temporary reduction in a property's assessed value. This occurs when the current market value of a property is less than the assessed base-year value as of January 1. A DIV review may be requested through the Assessor's Office and can be made online. Disagreements regarding DIV can also be appealed to the Assessment Appeals Board.

Filing date: July 2 – November 30.

Disaster Relief (Misfortune or Calamity): (213) 974-8658
Decline-in-Value: (213) 974-3211 or see **page 36** for your local District Office

TAX RESOURCES
OWNERSHIP EXCLUSIONS

A change in ownership can trigger reassessment. Generally, any transfer is considered a change in ownership. This means that anytime someone buys, sells, gifts, or inherits property there is a change in ownership. However, there are some important exclusions.

SPOUSAL EXCLUSION

Spouses may transfer property to each other without reassessment. The exclusion is automatic, but the relationship must be clear to the Assessor. Complications can arise with trusts and legal entities.

PARENT-CHILD EXCLUSION (PROP 58)

Parent(s) and child(ren) may transfer a principal residence to one another (and up to $1 million of other real property) without reassessment. The Parent-Child Exclusion must be applied for even if the property is in a trust.

To qualify for relief retroactive to the date of transfer, an application must be filed by the earliest of the following:

- Within three years of the transfer
- Prior to transferring to a third party*

For prospective relief (if the property is not sold to a third party) there is no limitations on filing.

GRANDPARENT TO GRANDCHILD EXCLUSION (PROP 193)

Grandparents are also able to transfer property to grandchildren in the same manner (and with the same requirements) as the Parent-Child Exclusion in circumstances where the grandchild's parents are deceased as of the date of the transfer.

**In certain cases, there is an additional six months available to file.*

Ownership Services: (213) 893-1239 | oservices@assessor.lacounty.gov

TAX RESOURCES
OWNERSHIP AND TRUSTS

A trust is a vehicle of property ownership that can have many benefits. However, they can also complicate ownership for property tax purposes. Moving property into a trust is considered a transfer or change in ownership, which may cause a reassessment.

Trusts can have many benefits; however, they do not prevent reassessment. It is the relationship of the transferor/transferee that matters. For example, if a child inherits their parents' home in a trust, it is the Parent-Child Exclusion (Prop 58), not the trust that prevents reassessment. Therefore a Parent-Child Exclusion application must still be filed.

Different types of trusts can have different property tax implications.

LIVING REVOCABLE	VS	IRREVOCABLE
Does not trigger a change in ownership at the time of recording but rather at the time of transfer, usually upon death of the grantor.		Triggers a reassessable change in ownership when it is recorded unless an exclusion from reassessment applies.

It is important that the Assessor is able to determine the nature of any transfer and the relationship of the parties involved, not just in cases involving trusts. The Assessor may request additional information.

FREQUENTLY NEEDED DOCUMENTS

- **COMPLETE TRUST DOCUMENTS**
- **MARRIAGE CERTIFICATE**
- **CHANGE-OF-NAME DOCUMENTS**

For more information, please see the **Assessor's Quick Guide for Trusts**.

Ownership Services: (213) 893-1239 | **oservices@assessor.lacounty.gov**

TAX RESOURCES
TRANSFER YOUR TAX BASE

There are a set of programs that allow a homeowner to move and take their existing property tax base value with them. These transfer exclusions, also called base value transfers, are available for seniors, the disabled, victims of a governor-declared disaster, and those subject to eminent domain proceedings.

SENIOR REPLACEMENT HOME EXCLUSION (PROP 60/90)

Seniors (at least 55 years of age) may qualify to transfer the taxable value of an existing residence to a replacement residence in the county or another participating county, if the market value of the replacement is less than or equal to the market value of the existing residence.

Filing deadline: An application must be filed within three (3) years of the purchase of the new property. Separately, the replacement home must be purchased or built within two (2) years of the sale of the original home.

DISABLED RESIDENT EXCLUSION (PROP 110)

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.

Filing Deadline: An application must be filed within (3) years of the purchase of the new property.

Note: The Disabled Resident Exclusion also allows accommodations to be made to an existing residence without a partial reassessment for new construction.

Ownership Services: (213) 893-1239 | oservices@assessor.lacounty.gov

TAX RESOURCES
ENVIRONMENTAL SAVINGS

There are also savings opportunities for when conducting new construction. Among these are two programs that allow for the addition of solar energy and rainwater catchment systems without an increase in property taxes.

SOLAR ENERGY SYSTEM

The initial purchaser of a building with an active solar energy system may qualify for an exclusion from assessment on that portion of the value attributable to the system. When adding a solar energy system to your current home, the new system is automatically excluded from assessment. In the case of an initial purchaser, an application must be filed with the Assessor's Office.

RAINWATER CATCHMENT SYSTEM

In June 2018, Proposition 72 was approved by California voters to exclude rainwater capture systems from assessments. Thanks to this measure, the initial purchaser of a property with a rainwater capture system may be eligible for an exclusion of the rainwater capture system assessment. When adding a rainwater capture system to your current home, the new system will be automatically excluded from your property's assessment.

TAX RESOURCES
APPEALING YOUR VALUE

If a property owner disagrees with the Assessor's valuation of their property, they can appeal to the independent Assessment Appeals Board (AAB). Appeals can be filed for both permanent base value and temporary decline in value.

CONTACT THE ASSESSOR'S OFFICE

Before (or when) filing an appeal it may be helpful to contact the Assessor's Office about the disagreement in value. If the property owner presents sufficient evidence, the disagreement can be resolved without a hearing. For DIV, a review can be requested without an appeal, **see page 13**.

FILE AN APPEAL

If the Assessor's Office does not accept the property owner's argument, the property owner can then file or proceed with an appeal to the AAB. A single hearing officer usually hears low value appeals, while a three-member board hears high value appeals.

APPEAL YOUR APPEAL

Decisions by hearing officers can be appealed to a full board. Decisions made by the full board can be appealed to the Superior Court. The Assessor's Office may also appeal decisions.

For your local District Office, **see page 36**.

For more on filing appeals visit: **bos.lacounty.gov/Services/Assessment-Appeals**, or contact the Executive Office of the Board of Supervisors at (213) 974-1411 or **executiveoffice@bos.lacounty.gov**

ASSISTING BUSINESSES WITH THEIR **PROPERTY STATEMENTS**

Business Personal Property includes, but is not limited to:

MACHINERY

COMPUTERS

EQUIPMENT

FURNITURE

VESSEL

Business Personal Property is valued annually as of January 1.

Businesses with personal property valued at $100,000 or more, that are sent a form by the Assessor, are required to file. Failure to file the statement will result in the Assessor's Office estimating the value of your business property and adding a 10% penalty to the assessment. The threshold for business personal property to be taxable is $5,000 in cumulative value.

IMPORTANT DEADLINES

APRIL 1	MAY 7	AUGUST 31
Due date for filing Business Property Statement.	Last day to file Business Property Statement and avoid 10% penalty.	Property taxes on the Unsecured Roll are due and become delinquent if not paid as of 5pm. A 10% late penalty is applied if paid late.

207,387
Total Business Personal Property Assessments

382,487
Business Locations Canvassed

130,199
Property Statements Processed

INSTITUTIONAL EXEMPTIONS **RESOURCES FOR ORGANIZATIONS**

Real and personal property used for religious, hospital, scientific or charitable purposes may be eligible for a property tax exemption. Institutional exemptions may be available for the owner-operator, lessors, and lessees of qualifying property, given certain conditions.

The Assessor classifies these institutional exemptions into three categories:

$17.7 BILLION Exemptions in 2020

WELFARE

A welfare exemption is a broad class of property tax exemption that provides tax relief for qualifying hospitals, museums, libraries, schools, colleges, affordable housing projects, and other nonprofit organizations, including veterans' organizations. Welfare exemptions are also available for aircraft of historical significance, cemeteries, and certain works of art.

$1.2 BILLION Exemptions in 2020

CHURCH

A church exemption is a property tax exemption available for property that is owned or leased by a religious organization and which is used exclusively for religious worship services.

$38.8 BILLION Exemptions in 2020

RELIGIOUS

A religious exemption is a property tax exemption available for property used as a school or for religious worship that is owned and operated by a religious organization or leased to a church.

Applications for institutional exemptions must be filed between the **January 1 lien date and 5pm February 15.**

Nonprofits, including affordable housing organizations, are subject to the same business property statement filing requirements (**see page 20**) as businesses, even if that property is ultimately exempt.

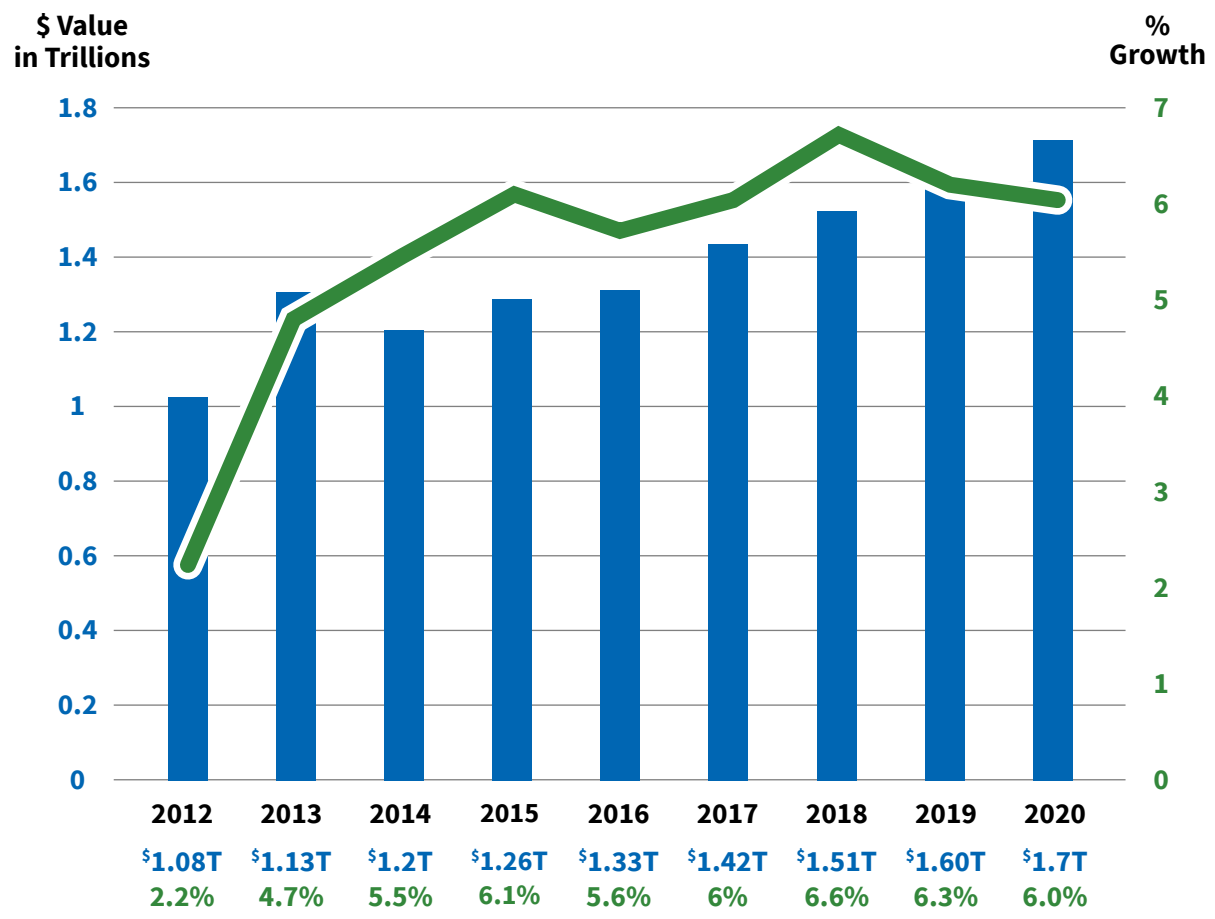
For more information on institutional exemptions, please contact Major Exemptions at **exempt@assessor.lacounty.gov** or (213) 974-3481.

STEADY GROWTH
YEAR-BY-YEAR CHANGE

The 2020 Roll continues a decade-long trend of steady growth and comes in just above the eight-year average of 5.84 percent. The total net Assessment Roll has almost doubled since 2012, as the real estate market rebounded from the 2008 Financial Crisis. The recovery from the Great Recession is particularly noticeable in the Roll growth from 2012 to 2013.

The 2020 net Roll's* 5.97 percent growth reflects the change from January 2019 to January 2020 and does not account for the effect COVID-19 has had on property values. The January 2021 lien date may show a different picture. It is worth noting that to a certain degree, the Assessment Roll is insulated from fluctuations in the housing market as market values often exceed assessed values under Prop 13.

YEAR-OVER-YEAR NET ROLL GROWTH AND VALUE



**The net Roll is the total value of taxable properties less exemptions.*

ASSESSMENT ROLL HIGHLIGHTS

TOTAL VALUE OF ALL TAXABLE REAL AND BUSINESS PROPERTY IN LOS ANGELES COUNTY

$1.77 TRILLION

LEADING GROWTH FACTORS

$49.6 BILLION
Real Estate Transfers (Sales)

$30.8 BILLION
Consumer Price Index Adjustment

$13.3 BILLION
New Construction

EXEMPTIONS

654 MILLION
in savings for

VETERANS

HOMEOWNERS

ORGANIZATIONS

GROWTH

5.97%
Increase in Property Growth Countywide

$95.9 BILLION
in Assessed Value

PARCEL TYPES

1,882,121
Single-Family Residential

250,089
Residential Income

247,562
Commercial/Industrial

INVESTMENTS

3.7%
Growth in pre-COVID-19 Business Investment in Fixtures, Equipment, and Technology

207,387
Business Personal Property Assessments

GROWTH FACTORS

CURRENT ROLL VALUE CHANGE

	2019	2020	$ CHANGE	% CHANGE
Gross Local Roll	$ 1,666,339,782,499	$ 1,765,502,482,682	$ 99,162,700,183	5.95%
Less All Exemptions	62,042,992,479	65,354,343,507		
Net Local Roll[1]	**$ 1,604,296,790,020**	**$ 1,700,148,139,175**	**$ 95,851,349,155**	**5.98%**

VALUE ADDED BY ASSESSMENT ACTIVITY

Properties Sold/Transferred	$ 49,594,588,124
Inflation Adjustment/Proposition 13	30,843,460,321
New Construction	13,387,856,880
Business Personal Property and Fixtures	3,115,820,075
Special Property Use Types[2]	2,065,952,664
Decline-in-Value and Other Adjustments	155,022,119
Total Change to the 2020 Local Roll	**$ 99,162,700,183**
Changes to Prior Years Through 2019	26,936,475,023
Total Value Change During the 2020 Assessment Year	**$ 126,099,175,206**

DISTRIBUTION OF GROWTH BY PROPERTY TYPE

	TRANSFERS		MAJOR NEW CONSTRUCTION[3]	
	Net Value Change	**Parcels**	**Net Value Change**	**Parcels**
Single Family & Condo	$ 25,484,480,251	88,839	$ 2,769,672,127	5,102
Residential Income	8,519,427,219	11,150	2,207,559,272	946
Commercial/ Industrial	13,011,405,399	6,569	5,184,633,468	577
Other	2,579,275,255	10,389	1,331,302,497	1,584
Total	**$ 49,594,588,124**	**116,947**	**$ 11,493,167,364**	**8,209**

[1]Does not include public utility assessments, which are determined by the Board of Equalization.
[2]Special Property Use Types comprise properties of various use, such as mining rights, water rights, water distribution, possessory interest, and mobile homes. For 2020, this component also includes $966 million in new construction value for the partial completion of the Los Angeles Stadium at Hollywood Park.
[3]Major New Construction does not include lesser maintenance or other construction, which added a $1.89 billion in value.

DISTRIBUTION **OF VALUE**

The following table shows the distribution of total assessed value by property type over time. The value of all types of property have increased significantly since 1975; however, the proportional distribution of value has changed. Residential-income has remained remarkably constant, comprising approximately 13.5% of the Roll. In contrast, single-family residential and commercial/industrial have flipped positions and mirrored each other, with single-family residential comprising an increasing percentage of the Roll and commercial/industrial a correspondingly decreasing percentage.

VALUE BY PROPERTY TYPE OVER TIME

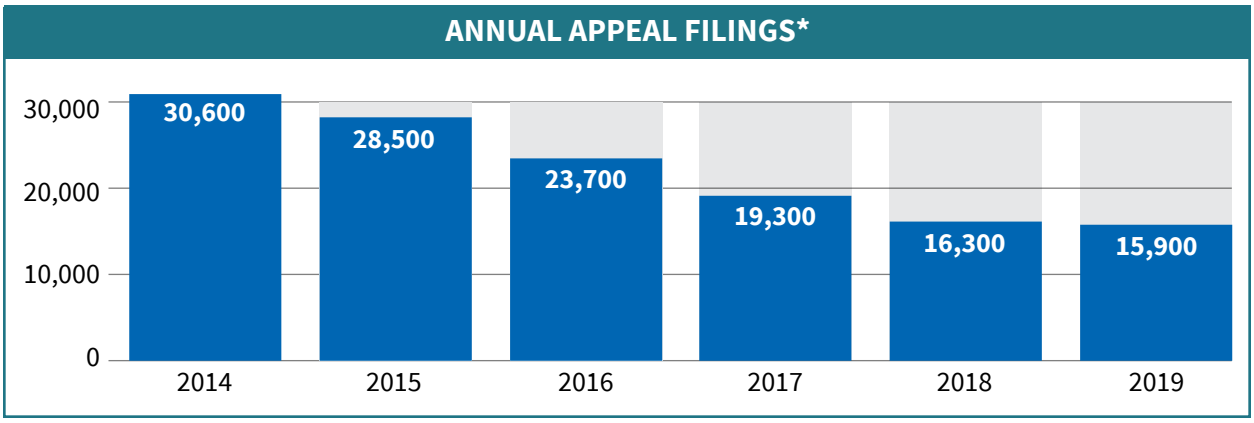
(Values in Billions)		SINGLE-FAMILY RESIDENTIAL		RESIDENTIAL INCOME		COMMERCIAL/ INDUSTRIAL	
Year	**Total Roll Value**	**$ Value**	**% of Value**	**$ Value**	**% of Value**	**$ Value**	**% of Value**
1975	**$ 83.2**	33.2	39.9	11.2	13.5	38.8	46.6
1980[1]	**$ 150.0**	71.2	47.5	22.8	15.2	56.0	37.3
1985	**$ 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	**$ 1042.3**	583.3	56.0	137.9	13.2	321.1	30.8
2015	**$ 1264.9**	727.8	57.5	166.2	13.1	370.9	29.3
2020	**$ 1700.1**	967.9	56.9	235.6	13.9	496.6	29.2

[1] *Business inventory became 100% exempt.*

ASSESSMENT APPEALS & DECLINE-IN-VALUE

APPEALS

Assessment appeals are filed with the Assessment Appeals Board (an independent quasi-judicial body under the supervision of the Board of Supervisors).

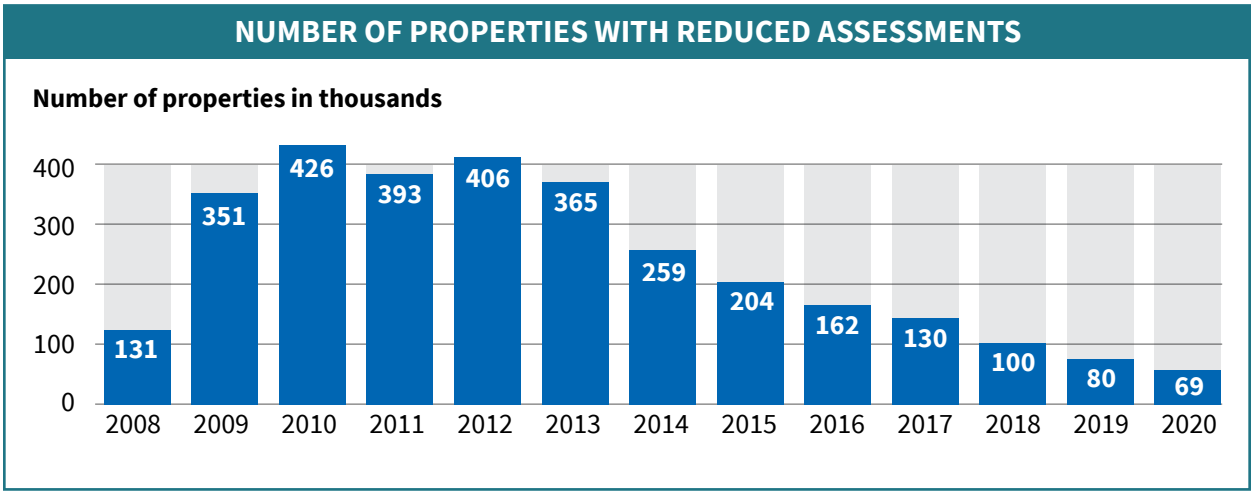


Number of filings represents calendar year activity processed for the subsequent roll year.

DECLINE-IN-VALUE

Decline-in-Value (DIV) provides a temporary reduction in assessed value to account for loss of market value. In a widespread market decline, the Assessor can proactively apply DIV to eligible properties. DIV can also be granted following a request for review to the Assessor or a formal appeal.

The 2008 Financial Crisis saw widespread DIV, much of which has since been restored.



TWENTY
HIGHEST VALUE CITIES

	CITY	ASSESSED VALUATION (BILLIONS)	AMOUNT OF CHANGE	PERCENT CHANGE	TOTAL ASSESSMENTS
1	Los Angeles	$ 695.947	$ 43.031	6.6%	865,695
2	Long Beach	63.475	3.280	5.4	118,247
3	Santa Monica	42.272	2.751	7.0	27,243
4	Beverly Hills	39.013	2.404	6.6	13,126
5	Santa Clarita	37.218	2.048	5.8	72,261
6	Glendale	35.558	1.599	4.7	47,813
7	Pasadena	34.782	1.952	5.9	43,036
8	Torrance	33.359	0.855	2.6	46,259
9	Burbank	26.230	1.229	4.9	32,179
10	Manhattan Beach	21.236	1.413	7.1	13,788
11	Redondo Beach	18.594	1.079	6.2	23,897
12	Malibu	18.527	0.807	4.6	7,253
13	Arcadia	18.385	0.768	4.4	18,153
14	Carson	16.648	0.845	5.3	27,217
15	El Segundo	15.403	1.211	8.5	7,073
16	Palmdale	14.693	1.026	7.5	49,868
17	West Hollywood	14.466	0.852	6.3	11,347
18	Rancho Palos Verdes	14.173	0.627	4.6	15,695
19	Inglewood	13.460	1.612	13.6	22,509
20	Pomona	13.340	0.905	7.3	35,497

CITIES WITH THE **HIGHEST PERCENT CHANGE**

01	INGLEWOOD	13.6%
02	CULVER CITY	10%
03	HIDDEN HILLS	9.2%
04	EL SEGUNDO	8.5%
05	LA MIRADA	8.2%
06	HAWAIIAN GARDENS	7.5%
07	PALMDALE	7.5%
08	MONROVIA	7.4%
09	POMONA	7.3%
10	MANHATTAN BEACH	7.1%

ASSESSED VALUES FOR CITIES & UNINCORPORATED AREAS (1)

	ASSESSED VALUATION				PARCEL COUNTS			
City	2019	2020	Amount of Change	Percent Change	Single-Family Residential	Residential Income	Commercial/ Industrial	Total
Agoura Hills	5,490,329,229	5,694,941,164	204,611,935	**3.7**	7,048	18	478	7,544
Alhambra	10,111,001,644	10,533,327,741	422,326,097	**4.2**	14,260	3,703	1,343	19,306
Arcadia	17,616,632,062	18,384,704,572	768,072,510	**4.4**	14,854	809	995	16,658
Artesia	1,804,334,919	1,882,378,884	78,043,965	**4.3**	3,247	263	515	4,025
Avalon	934,169,559	999,419,586	65,250,027	**7.0**	944	299	430	1,673
Azusa	5,185,957,346	5,525,633,414	339,676,068	**6.5**	9,288	765	1,242	11,295
Baldwin Park	5,134,516,832	5,376,106,264	241,589,432	**4.7**	13,053	937	1,103	15,093
Bell	2,014,941,826	2,055,516,631	40,574,805	**2.0**	2,047	1,582	541	4,170
Bell Gardens	1,926,664,207	2,063,235,954	136,571,747	**7.1**	1,390	2,154	651	4,195
Bellflower	5,731,404,538	6,054,027,600	322,623,062	**5.6**	10,179	1,869	1,482	13,530
Beverly Hills	36,609,184,943	39,013,436,017	2,404,251,074	**6.6**	8,140	1,125	846	10,111
Bradbury	783,070,577	799,257,202	16,186,625	**2.1**	400	5	10	415
Burbank	25,001,086,427	26,230,171,186	1,229,084,759	**4.9**	22,191	3,220	3,061	28,472
Calabasas	8,794,989,043	9,154,859,568	359,870,525	**4.1**	7,979	12	277	8,268
Carson	15,802,969,483	16,647,956,627	844,987,144	**5.3**	20,983	641	3,074	24,698
Cerritos	10,094,732,914	9,966,135,526	-128,597,388	**-1.3***	15,276	24	577	15,877
Claremont	5,460,953,963	5,602,125,232	141,171,269	**2.6**	9,430	285	475	10,190
Commerce	5,809,145,569	6,089,319,551	280,173,982	**4.8**	1,696	525	1,389	3,610
Compton	7,064,641,905	7,516,035,791	451,393,886	**6.4**	15,459	2,241	2,101	19,801
Covina	5,813,784,944	6,161,261,392	347,476,448	**6.0**	10,904	653	1,404	12,961
Cudahy	855,320,882	902,198,405	46,877,523	**5.5**	753	776	217	1,746
Culver City	12,010,899,883	13,209,438,889	1,198,539,006	**10.0**	10,398	1,507	1,483	13,388
Diamond Bar	10,419,291,476	10,838,595,807	419,304,331	**4.0**	18,011	21	706	18,738
Downey	12,522,738,844	13,180,876,081	658,137,237	**5.3**	19,994	2,056	1,334	23,384
Duarte	2,521,684,603	2,606,756,056	85,071,453	**3.4**	5,623	83	327	6,033
El Monte	8,380,534,678	8,820,285,340	439,750,662	**5.2**	13,147	2,897	2,191	18,235
El Segundo	14,192,470,440	15,403,033,842	1,210,563,402	**8.5**	3,508	775	999	5,282
Gardena	6,800,323,546	7,223,596,407	423,272,861	**6.2**	10,850	1,809	1,879	14,538
Glendale	33,959,279,674	35,557,869,979	1,598,590,305	**4.7**	34,446	5,850	3,361	43,657
Glendora	7,998,797,051	8,286,534,842	287,737,791	**3.6**	14,635	487	1,264	16,386
Hawaiian Gardens	946,420,103	1,017,781,886	71,361,783	**7.5**	1,793	479	325	2,597
Hawthorne	8,628,036,930	9,173,226,872	545,189,942	**6.3**	8,748	3,044	1,278	13,070
Hermosa Beach	7,988,712,788	8,459,218,243	470,505,455	**5.9**	5,119	1,321	635	7,075

**The -1.3% change in assessed value reflects a procedural transfer of value between property types that occurred during the closure of the Assessment Roll. Once finalized, the Roll for Cerritos reflects an increase of 3.7% for 2020.*

ASSESSED VALUES FOR CITIES & UNINCORPORATED AREAS (2)

	ASSESSED VALUATION				PARCEL COUNTS			
City	2019	2020	Amount of Change	Percent Change	Single-Family Residential	Residential Income	Commercial/ Industrial	Total
Hidden Hills	1,880,960,996	2,054,851,053	173,890,057	**9.2**	707	0	6	713
Huntington Park	3,141,494,552	3,322,367,388	180,872,836	**5.8**	3,631	2,339	1,219	7,189
Industry	9,282,543,495	9,655,981,667	373,438,172	**4.0**	20	2	1,458	1,480
Inglewood	11,848,239,555	13,460,368,582	1,612,129,027	**13.6**	14,409	4,606	1,852	20,867
Irwindale	2,681,023,406	2,792,939,516	111,916,110	**4.2**	368	20	612	1,000
La Canada Flintridge	8,453,016,772	8,862,622,903	409,606,131	**4.8**	7,165	74	300	7,539
La Habra Heights	1,505,027,447	1,570,764,147	65,736,700	**4.4**	2,103	21	29	2,153
La Mirada	7,060,631,524	7,636,074,607	575,443,083	**8.2**	13,501	61	468	14,030
La Puente	2,444,373,178	2,576,627,852	132,254,674	**5.4**	6,955	234	439	7,628
La Verne	4,892,367,116	5,213,196,298	320,829,182	**6.6**	8,283	357	1,411	10,051
Lakewood	10,128,689,534	10,618,315,291	489,625,757	**4.8**	23,156	486	481	24,123
Lancaster	12,715,300,227	13,321,754,167	606,453,940	**4.8**	42,502	956	8,832	52,290
Lawndale	2,489,396,183	2,596,908,036	107,511,853	**4.3**	2,997	2,298	503	5,798
Lomita	2,514,269,367	2,653,562,437	139,293,070	**5.5**	3,849	809	581	5,239
Long Beach	60,195,045,323	63,475,102,643	3,280,057,320	**5.4**	79,831	17,396	9,563	106,790
Los Angeles	652,916,219,958	695,947,035,925	43,030,815,967	**6.6**	615,057	111,862	65,059	791,978
Lynwood	3,607,689,540	3,859,049,146	251,359,606	**7.0**	7,297	1,892	975	10,164
Malibu	17,719,544,011	18,526,924,367	807,380,356	**4.6**	6,171	191	471	6,833
Manhattan Beach	19,822,800,094	21,235,867,296	1,413,067,202	**7.1**	11,104	1,325	506	12,935
Maywood	1,111,085,531	1,171,355,992	60,270,461	**5.4**	1,576	1,312	359	3,247
Monrovia	6,006,434,153	6,452,193,392	445,759,239	**7.4**	7,793	1,615	1,002	10,410
Montebello	6,371,381,069	6,692,278,630	320,897,561	**5.0**	10,021	1,638	1,285	12,944
Monterey Park	8,088,352,792	8,482,178,379	393,825,587	**4.9**	13,916	1,445	1,049	16,410
Norwalk	8,131,447,943	8,550,259,608	418,811,665	**5.2**	21,400	494	1,164	23,058
Palmdale	13,667,137,837	14,693,312,135	1,026,174,298	**7.5**	41,439	419	6,227	48,085
Palos Verdes Estates	7,783,416,760	8,111,558,837	328,142,077	**4.2**	5,153	26	54	5,233
Paramount	4,339,023,456	4,623,511,985	284,488,529	**6.6**	5,862	1,493	1,945	9,300
Pasadena	32,830,096,817	34,782,038,007	1,951,941,190	**5.9**	31,724	4,110	3,097	38,931
Pico Rivera	5,471,506,037	5,739,743,954	268,237,917	**4.9**	13,158	460	1,022	14,640
Pomona	12,434,982,682	13,339,555,256	904,572,574	**7.3**	27,259	2,264	3,652	33,175
Rancho Palos Verdes	13,546,364,627	14,173,112,132	626,747,505	**4.6**	15,064	43	218	15,325
Redondo Beach	17,514,657,593	18,594,058,499	1,079,400,906	**6.2**	18,356	2,244	942	21,542

ASSESSED VALUES FOR CITIES & UNINCORPORATED AREAS (3)

	ASSESSED VALUATION				PARCEL COUNTS			
City	2019	2020	Amount of Change	Percent Change	Single-Family Residential	Residential Income	Commercial/ Industrial	Total
Rolling Hills	1,762,018,253	1,846,889,104	84,870,851	**4.8**	748	0	9	757
Rolling Hills Estates	3,625,376,878	3,876,727,724	251,350,846	**6.9**	3,304	2	180	3,486
Rosemead	4,881,126,459	5,110,089,281	228,962,822	**4.7**	7,725	2,141	890	10,756
San Dimas	5,611,631,660	5,867,919,867	256,288,207	**4.6**	9,556	201	1,344	11,101
San Fernando	2,045,518,696	2,176,474,230	130,955,534	**6.4**	3,813	521	693	5,027
San Gabriel	5,693,295,903	5,931,401,542	238,105,639	**4.2**	7,594	1,048	1,090	9,732
San Marino	6,851,089,175	7,135,993,695	284,904,520	**4.2**	4,529	2	176	4,707
Santa Clarita	35,170,533,778	37,218,389,788	2,047,856,010	**5.8**	62,603	492	4,657	67,752
Santa Fe Springs	8,578,607,805	9,183,718,323	605,110,518	**7.1**	3,826	58	1,974	5,858
Santa Monica	39,521,345,611	42,272,100,207	2,750,754,596	**7.0**	16,744	4,073	2,692	23,509
Sierra Madre	2,452,164,728	2,568,962,003	116,797,275	**4.8**	3,573	341	190	4,104
Signal Hill	2,728,619,123	2,841,195,017	112,575,894	**4.1**	2,762	583	1,063	4,408
South El Monte	2,510,118,639	2,626,608,353	116,489,714	**4.6**	2,567	468	1,662	4,697
South Gate	6,231,299,363	6,603,327,681	372,028,318	**6.0**	10,662	3,481	1,802	15,945
South Pasadena	5,126,775,641	5,408,029,556	281,253,915	**5.5**	5,719	943	383	7,045
Temple City	5,524,096,786	5,770,146,303	246,049,517	**4.5**	8,841	910	463	10,214
Torrance	32,504,077,118	33,358,587,376	854,510,258	**2.6**	35,831	2,113	3,083	41,027
Vernon	6,013,785,956	6,317,238,216	303,452,260	**5.0**	1	1	1,325	1,327
Walnut	5,796,260,647	5,973,694,699	177,434,052	**3.1**	9,074	9	233	9,316
West Covina	12,471,757,957	12,945,037,418	473,279,461	**3.8**	24,600	501	1,058	26,159
West Hollywood	13,614,622,285	14,466,191,401	851,569,116	**6.3**	6,649	2,048	1,146	9,843
Westlake Village	3,714,323,430	3,849,994,142	135,670,712	**3.7**	3,230	197	208	3,635
Whittier	10,632,783,154	11,082,265,039	449,481,885	**4.2**	18,705	2,153	1,375	22,233
Total Incorporated	1,500,064,771,448	1,589,645,713,643	89,580,942,195	**6.0**	1,650,276	227,013	182,470	2,059,759
Total Unincorporated	111,393,852,709	117,484,433,247	6,090,580,538	**5.5**	231,845	23,076	65,092	320,013
Total Los Angeles County	1,611,458,624,157	1,707,130,146,890	95,671,522,733	**5.9**	1,882,121	250,089	247,562	2,379,772

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

TECHNOLOGY **MODERNIZATION**

The Assessor's Modernization Project (AMP) is a complete replacement of the Office's 1970's mainframe system and associated applications with a custom-developed system to meet current needs and the demands of the future.

Photo on the Left: Assistant Assessor, Scott Thornberry speaking on AMP during a tour for the County's CEO, Sachi A. Hamai (retired).

Board of Supervisors approve proposal for AMP and provide funding.

AMP is in Phase IV of a five-phase plan.

2015 | 2016 | 2017 | 2018 | 2019 | 2020

AMP's agile and integrated development delivers functional systems while the project continues to move towards completion.

24 systems fully retired, 10 partially retired	**11** departments now users of AMP Assessor Portal	**250,000** permits processed from 79 permitting agencies	**60,000** property attribute updates processed
12,000 ownership investigations tracked	**45,000** public service inquiries tracked	**10,000** exclusion applications processed	**70,000** enrollments processed

GET TO KNOW **THE ASSESSOR**

Jeffrey Prang, Jeff as he prefers, has served as Assessor since 2014 when voters elected him to lead the nation's largest local assessment agency. Now in his second term, he is the 27th Assessor of Los Angeles County, a constitutional office that dates back to 1850.

Mr. Prang began his career in the Assessor's Office nearly three decades ago, serving as a Special Assistant to then Assessor, Kenneth P. Hahn. He later served for nearly 18 years as a City Councilmember in West Hollywood, including four terms as Mayor.

Upon taking office as Assessor, Mr. Prang implemented sweeping reforms to ensure adherence to strict ethical guidelines rooted in fairness and integrity. Mr. Prang has brought a keen understanding of the balance of the Office's responsibilities to taxpayers and the County— knowing the Office is the foundation for the property tax system.

A State Board of Equalization-licensed appraiser, Mr. Prang is a recognized leader of the California Assessors' Association. He is also an active member of the International Association of Assessing Officers and the Society of Auditor-Appraisers.

Raised in Warren, Michigan, Mr. Prang graduated from James Madison College at Michigan State University and holds a certificate from the Kennedy School of Government at Harvard University.

Photo: Assessor Prang and other County department heads recognized by Board of Supervisors during Pride Month.

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. BOTILLER
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

EXECUTIVE TEAM
ORGANIZATIONAL CHART

ASSESSOR
Jeffrey Prang

CHIEF DEPUTY ASSESSOR
George Renkei

ASSISTANT ASSESSOR, OPERATIONS
Scott Thornberry

ASSISTANT ASSESSOR, ADMINISTRATION
Steven Hernandez

BRIAN DONNELLY
Major Appraisals
Director, Operations

JENNIFER BUDZAK
District Appraisals
Director, Operations

NICOLE WHITE-GAMBLE
Roll Services
Director, Operations

EDWARD YEN
Assessment & Public Services
Director, Operations

DARA SMITH
Administrative Services
Administrative Deputy

KEVIN LECHNER
Acting Department
Chief Information Officer

PROPERTY TAX
FISCAL YEAR

JANUARY

JANUARY 1

- Lien date for all taxable property.
- First day to file affidavits and claims for **exemptions** for real property.

FEBRUARY

FEBRUARY 1

- Second installment for real property is due and payable.

FEBRUARY 15

- Deadline for timely filing of affidavits and claims for **exemptions**. Must file before 5pm to receive the maximum exemption. **See page 12** for more details on all tax-savings programs.

APRIL

APRIL 1

- **Business Property Statements** are due.

APRIL 10*

- Second installment of real estate property tax must be paid by 5pm to avoid late penalty. Taxpayers are highly encouraged to submit payments online via e-check at: **ttc.lacounty.gov**
- Annual payment on the Installment Plan of Redemptions is due.
- *April 10, 2021 lands on a Saturday. Taxes are due on April 12 this year.

MAY

MAY 7

- Last day to file Business Property Statements without penalty.

JUNE

JUNE 1

- Mailing of delinquent and supplemental tax bills for current fiscal year.

JUNE 30

- Last day of the fiscal year.
- Assessor closes the Roll.
- Delinquent property becomes tax defaulted for non-payment. If taxes owed for residential property are not paid in full after five (5) years, the property is subject to the power of sale. Non-residential property becomes subject to the power of sale after three (3) years.
- Last day 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 fiscal year.
- First day affidavit and claim for homeowner or renter assistance may be filed with the 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.

AUGUST

AUGUST 3

- Taxes for Business Property are due and payable.

AUGUST 31

- Taxes for Business Property must be paid by 5pm to avoid late penalty.

SEPTEMBER

SEPTEMBER 28

- Assessment Appeals hearings commence.

OCTOBER

OCTOBER 1-31

- Treasurer and Tax Collector mails secured tax bills.

OCTOBER 15

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

NOVEMBER

NOVEMBER 1

- First installment of real estate property tax is due. Taxpayers may start submitting their payments.

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 the Office of the Assessor. This should be done if you believe the market value of your property is below your Prop 13 base value.

DECEMBER

DECEMBER 10

- First installment of real estate property must be paid by 5pm to avoid late penalty. Taxpayers are highly encouraged to submit payments online via e-check at: **ttc.lacounty.gov**
- 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.

MAIN OFFICE

KENNETH HAHN
HALL OF ADMINISTRATION
500 W. Temple Street, Room 225
Los Angeles, CA 90012
(213) 974-3211
Toll Free Phone:
1 (888) 807-2111

DISTRICT OFFICES

NORTH DISTRICT
13800 Balboa Blvd.
Sylmar, CA 91342
(818) 833-6000

EAST DISTRICT
1190 Durfee Avenue
South El Monte, CA 91733
(626) 258-6001

SOUTH DISTRICT
1401 E. Willow Street
Signal Hill, CA 90755
(562) 256-1701

WEST DISTRICT
6120 Bristol Parkway
Culver City, CA 90230
(310) 665-5300

LANCASTER REGIONAL
251 E. Avenue K-6
Lancaster, CA 93535
(661) 940-6700

CONTACT INFO

MAJOR EXEMPTIONS
(213) 974-3481 | exempt@assessor.lacounty.gov

DISABLED VETERANS
(213) 974-3399 | exempt@assessor.lacounty.gov

HOMEOWNER'S EXEMPTION
(213) 974-3415 | assr-hox@assessor.lacounty.gov

SPECIAL INVESTIGATIONS
(213) 974-3304 | sinvestigations@assessor.lacounty.gov

MAJOR REAL PROPERTIES
(213) 974-3108 | majorreal@assessor.lacounty.gov

MAJOR PERSONAL PROPERTIES
(213) 974-8613 | businesspp@assessor.lacounty.gov

MANUFACTURED HOMES
(213) 974-3119 | mfdhomes@asessor.lacounty.gov

MARINE/ AIRCRAFT/ AIRLINES
(213) 974-3119 | marineair@assessor.lacounty.gov

OWNERSHIP SERVICES
oservices@assessor.lacounty.gov
Proposition Exclusions [58/60/90/110]: (213) 893-1239
General or Investigations: (213) 974-3441

MAPPING SERVICES
(213) 974-7352 | gisinfo@assessor.lacounty.gov

SUBPOENAS/ RECORDS
(213) 974-3117 | pio@assessor.lacounty.gov