



FAQs

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Pre-Payment of Annual Secured Property Tax Bills by December 31, 2017

Frequently Asked Questions

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213-974-2111 or 888-807-2111

What is all this talk about pre-paying property taxes by December 31, 2017?

Recent legislation approved by Congress and signed by the President revised federal tax regulations. Among many other revisions, persons who itemize deductions on [Schedule A Form 1040](#) when filing their federal income tax returns will be limited to a \$10,000 deduction in total for state individual income, sales taxes, and property taxes beginning January 1, 2018. Therefore, some people have decided to pay the second installment of the 2017-2018 Annual Secured Property Tax Bill before January 1, 2018, when the new law takes effect.

Why is the date of December 31, 2017 so important?

For income tax purposes, a tax year is 12 consecutive months beginning January 1st and ending December 31st. Most people file income tax returns using a [calendar year](#) as the tax year.

What property taxes are eligible for pre-payment by December 31, 2017?

Any portion of the 2017-2018 Annual Secured Property Tax Bill that is unpaid may be paid at this time. For most people, this is the Second Installment, which is due February 1, 2018, and is delinquent if not paid by April 10, 2018. Click [here](#) to find out the 2017-2018 Annual Secured Property Taxes owed.

The 2018-2019 Annual Secured Property Tax Bill may not be pre-paid because the County of Los Angeles will not generate and mail these bills until September/October 2018. If you submit payment for the 2018-2019 Annual Secured Property Taxes, it will be refunded.

Do the revisions in federal income tax regulations require that I pre-pay the Second Installment of my 2017-2018 Annual Secured Property Taxes by December 31, 2017?

No. The revisions recently enacted into law establish a limit on the state individual income, sales taxes, and property taxes you may deduct on [Schedule A Form 1040](#). The due dates and delinquency dates for the 2017-2018 Annual Secured Property Tax Bill are established in the California Revenue and Taxation Code, and the revisions in federal tax regulations did not change these due dates and delinquency dates.

Do you recommend that I pre-pay the Second Installment of my 2017-2018 Annual Secured Property Taxes by December 31, 2017?

The County of Los Angeles Treasurer and Tax Collector does not offer tax advice. The decision to pre-pay is based on a number of factors that vary with each property owner. Please consult an income tax professional, an income tax preparer, or the [Internal Revenue Service](#) and make an informed decision which considers circumstances such as ability to pay these taxes before their due date.

If I decide to pre-pay the Second Installment, how would I do that?

Click [here](#) or visit lacountypropertytax.com for a listing of options. Note that Tax Collector offices will be closed on Saturday, December 30, 2017, Sunday, December 31, 2017, and January 1, 2018 so payments will *not* be accepted in person on those dates. Consider paying online or by phone.

How can I determine if you received my payment?

It can take 3-4 business days to process a payment after the Tax Collector receives it and the bank has cleared the check. Payments will be processed with the effective date of the date on which the Tax Collector receives the payment. To ensure an effective date prior to Monday, January 1, 2018, make an online payment at lacountyproperty.com prior to 11:59 PM Pacific Time on Sunday, December 31, 2017.

Once an online payment has been processed, taxpayers can look up the [Secured Property Tax Payment History](#) to check the effective date. The PIN from the Annual Secured Property Tax Bill is required to make an online payment.

Please *do not* call to inquire about payment status. Call Center agents will not be able to say whether payment has been received before the check has first cleared the bank. Please contact your bank to determine if your payment has cleared.

Can I pre-pay the Second Installment if I maintain an impound account with a mortgage lender?

Consult your mortgage lender prior to pre-paying the Second Installment.

If I decide to pre-pay my Second Installment, do I need to pay the total amount due, or can I make a partial payment?

The Tax Collector accepts partial payments.

If I pre-pay my second installment of the 2017-2018 Annual Secured Property Taxes by December 31, 2017, are you sure I can deduct these taxes on my 2017 Federal Income Tax Return?

The County of Los Angeles Treasurer and Tax Collector does not offer tax advice, so we cannot answer this question for you. On Wednesday, December 27, 2017, the Internal Revenue Service issued an [advisory](#) on pre-paid property taxes. Please discuss this advisory with an income tax professional, an income tax preparer, or the [Internal Revenue Service](#).

If I decide to pre-pay the Second Installment of my 2017-2018 Annual Secured Property Taxes by December 31, 2017, does my check need to clear by that date in order for me to take the deduction in the 2017 tax year, or can I take the deduction if I have proof that I mailed the check by that date, even if the check did not clear?

The County of Los Angeles Treasurer and Tax Collector does not offer tax advice, so we cannot answer that question for you. However, whatever you decide to do, retain documentation. For example, if you made a cash payment at the Tax Collector's office, keep the Official Receipt of this transaction. If you mail a payment, send it by Certified Mail—Return Receipt, a service offered by the United States Postal Service. If you make an online payment, save the email confirmation of the transaction. For further information, consult an income tax professional, an income tax preparer, or the [Internal Revenue Service](#).

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The County of Los Angeles Assessor and Treasurer and Tax Collector do not ask taxpayers or property owners for personal information, either in a letter, email or over the telephone. If you receive a notice or letter that looks suspicious, or a telephone inquiry that just doesn't sound right, and you believe it was designed to appear as though it came from the County of Los Angeles Assessor or the Treasurer and Tax Collector, please contact us immediately:

Assessor: Call 888/807-2111 or send an email to helpdesk@assessor.lacounty.gov.

Treasurer and Tax Collector: Call 213/974-2111 or send an email to info@ttc.lacounty.gov.