

**JOSEPH KELLY
TREASURER AND TAX COLLECTOR
COUNTY OF LOS ANGELES
P.O. BOX 512102, LOS ANGELES, CA 90051-0102**

Si desea obtener información adicional sobre este aviso o si necesita la información traducida en español, por favor llame al 1(213) 974-2111.

The Treasurer and Tax Collector mails over 2.6 million Annual Secured Property Tax bills each fiscal year; as a result it may be difficult to reach us on the telephone. Before you attempt to telephone us or email us, we encourage you to read this insert and visit our website at lacountypropertytax.com, where the great majority of your questions can be answered.

TABLE OF CONTENTS

PAYMENT DUE DATES.....	1
INFORMATION ON THE ASSESSMENT PROCESS.....	1
EXEMPTIONS/ASSISTANCE	2
IMPORTANT INFORMATION ABOUT PACE DIRECT ASSESSMENTS.....	2
PAYMENT OPTIONS	3
SPECIAL PROGRAMS	4
REQUIREMENT FOR REGISTRATION OF TAX AGENTS	4
HOW TO OBTAIN GENERAL TAX INFORMATION	4

PAYMENT DUE DATES

Your tax bill has two payment stubs. The 1st installment payment is due November 1, 2016. It is delinquent and subject to a 10 percent penalty if payment is not received or postmarked by the United States Postal Service (USPS) on or before December 10, 2016. Since December 10 falls on a Saturday, the delinquency date is extended to Monday, December 12, 2016. The 2nd installment payment is due February 1, 2017, and is delinquent and subject to a 10 percent penalty and a \$10 cost if payment is not received or USPS postmarked on or before April 10, 2017.

INFORMATION ON THE ASSESSMENT PROCESS

ANNUAL CHANGES IN VALUE – The assessed value of your property will normally change each year due to an adjustment that is based on the consumer price index. If this change is in the form of an increase, the increase, by law, may not exceed 2 percent unless it is the restoration of a previously granted Proposition 8 “decline-in-value” adjustment. Assessed values may also change because of:

1. New construction, including additions to land improvements (buildings); alterations which change the use of the land or existing improvements; and major rehabilitation that results in the conversion of existing improvements to the equivalent of new. An addition to existing property increases the assessed value of the property by the value of the addition. The assessed value of the existing portion will not change.
2. Change of ownership of real property, such as a sale or other transfer, long-term lease, inheritance, gift or foreclosure.

DECLINE-IN-VALUE – If you have evidence that the market value of your property on January 1, 2016, is less than the assessed value shown on this bill, you may **request a review for the 2016-17 Fiscal Year**. The filing period is July 1 through November 30, 2016. Applications must be postmarked by December 1, 2016. Please contact the Office of the Assessor (Assessor) for a “Decline-in-Value” application, or you may obtain an application from the Assessor’s website at assessor.lacounty.gov. There is no charge for filing an application.

MORE INFORMATION ON REVERSE

OTHER ASSESSMENTS – The law requires reassessment of property immediately upon change of ownership or when new construction is completed. When property damaged by a natural disaster or calamity is restored, an additional assessment is created. Supplemental taxes based on these reassessments are prorated beginning on the first day of the month following these events to the end of the fiscal year for which the supplemental taxes apply. A *Notice of Supplemental Assessment* is sent prior to the Supplemental Property Tax Bill. You have the right to appeal the new assessment and can file an *Application for Changed Assessment* at lacaab.lacounty.gov, or obtain an application by calling 1(213) 974-1471.

If you have any questions, call toll-free at 1(888) 807-2111, or email helpdesk@assessor.lacounty.gov. Additional information is available on the Assessor's website at assessor.lacounty.gov or at lacountypropertytax.com.

EXEMPTIONS/ASSISTANCE

HOMEOWNER EXEMPTION – The Homeowner Exemption is available to an eligible owner of a dwelling which is occupied as the principal place of residence as of **12:01 a.m. on January 1 each year**. Once granted, the exemption is in effect until terminated or the property transfers ownership. The full \$7,000.00 exemption is worth about \$75.00 in annual property tax savings. There is no charge for processing this exemption. If you believe you qualify, and this exemption is not reflected on your tax bill, please call toll-free at 1(888) 807-2111.

MILITARY ACTIVE DUTY EXEMPTIONS – Under provisions of the Federal Soldiers' and Sailors' Civil Relief Act, active military personnel, regardless of the duration of military service or financial status, qualify for a reduction in the interest charged on unpaid property taxes. Please call 1(213) 974-2111 or toll-free at 1(888) 807-2111 for more information.

PROPERTY TAX POSTPONEMENT FOR SENIOR CITIZENS, BLIND, OR DISABLED PERSONS – In September 2014, Assembly Bill AB 2231 Chapter 703, Statutes of 2014, reinstated a modified Property Tax Postponement (PTP) program. The State Controller's Office (SCO) will begin accepting new PTP applications beginning October 1, 2016.

Please visit the SCO website at sco.ca.gov/ardtax_prop_tax_postponement.html for more information. If you have any questions, call 1(800) 952-5661 or email postponement@sco.ca.gov.

PROPERTY TAX ASSISTANCE FOR SENIOR CITIZENS, BLIND, OR DISABLED PERSONS – The State budget did not include funding for the Gonsalves-Deukmejian-Petris Senior Citizens Property Tax Assistance Law, which provides direct cash assistance. The Franchise Tax Board (FTB) will **not** issue Homeowner and Renter Assistance (HRA) Program instruction booklets and will not accept HRA claims. For the most current information on the HRA Program, go to ftb.ca.gov and search for **HRA**.

IMPORTANT INFORMATION ABOUT PACE DIRECT ASSESSMENTS

PACE (Property Assessed Clean Energy) is a program authorized in California law through which a property owner can finance energy-efficient improvements to a property by repaying the cost of the improvements, plus interest and fees, over a period of time through a Direct Assessment on the Annual Secured Property Tax bill. The up-front costs of the improvements are funded by bonds that a State or local government or authority issues.

As an example, if the property owner financed \$20,000, through a PACE program, which the property owner agreed to repay over 20 years with a 6.99% interest rate, the increase in the Annual Secured Property Tax bill would approximate \$1,900.00. The property owner would find this \$1,900.00 on the Annual Secured Property Tax bill as a Direct Assessment, with a description of WRCOG Hero, LACEP RES PACE, LACEP RES 2016, LACEP COMM, HERO, CAFIRST, or California Hero. **If you have a question on the PACE Direct Assessment on your Annual Secured Property Tax bill, please call the telephone number listed next to the Direct Assessment. Do not call the Los Angeles County Tax Collector.**

If a PACE related Direct Assessment is listed on your Annual Secured Property Tax bill and you pay the bill through a lender or mortgage servicer, you should contact the lender or mortgage servicer to adjust the impound amount, if necessary, to ensure sufficient funds are available to pay the amount due.

MORE INFORMATION ON REVERSE

If a PACE related Direct Assessment is listed on your Annual Secured Property Tax bill, you must keep your Annual Secured Property Tax bills current. The holders of PACE bonds have the right to initiate a judicial foreclosure against the property to recover any delinquent PACE Direct Assessment, which could result in the loss of your property. This right to foreclose is not extinguished even if you enter into an Installment Plan of Redemption with the Los Angeles County Tax Collector, pursuant to California Revenue and Taxation Code Section 4217.

The Los Angeles County Tax Collector does not provide tax advice. Prior to completing your tax returns, you should consult with the Internal Revenue Service (IRS) or a professional tax advisor regarding the tax deductibility of PACE related Direct Assessments that appear on your Annual Secured Property Tax bill.

You will find other important information related to financing the costs of energy-efficient improvements through a PACE program at pace.lacounty.gov.

PAYMENT OPTIONS

PAY ONLINE – To make payments online, go to lacountypropertytax.com, and select “Pay Online” under “Payment Options.”

There is no charge for electronic check payments. You will need to use a Personal Identification Number (PIN), which is printed on the enclosed tax bill, to complete the transaction. Each electronic check transaction is limited to \$999,999.99.

You may also pay online by using a credit card (American Express, Discover, MasterCard, or Visa) or Visa Debit card. However, there are processing fees when paying by credit/debit card. Each credit/debit card transaction is limited to \$99,999.99, including all processing fees.

All online payments can be made 24 hours a day, 7 days a week and payments are accepted until 11:59 p.m. Pacific Time on the delinquency date.

PAY BY CREDIT CARD OR VISA DEBIT CARD OVER THE TELEPHONE – Credit cards (American Express, MasterCard, and Visa) and Visa Debit card payments are accepted over the telephone. There are processing fees when paying over the telephone. To pay by telephone, call toll-free 1(888) 473-0835. You will need your Electronic Fund Transfer (EFT) Number, which is printed on the enclosed tax bill, and a credit card or Visa Debit card to complete the transaction. Please retain the confirmation number for future reference. Each telephone transaction is limited to \$99,999.99.

BY MAIL – Please use the enclosed envelope and include the payment stub from the bill. If paying both installments, please include both payment stubs. Do not attach staples, clips, tape, or correspondence. Property tax payments must be received or USPS postmarked by the delinquency date to avoid penalties. If a payment is received after the delinquency date, with no postmark, the payment is late and penalties will be imposed, in accordance with State law. If you send a payment by mail, be cautioned that the USPS only postmarks certain mail depending on the type of postage used and may not postmark mail on the same day you deposit it. To assist you in understanding how to avoid penalties that could result from postmark issues, the Tax Collector has compiled important information on how to “Avoid Penalties by Understanding Postmarks.” Visit our website at ttc.lacounty.gov/Proptax/Postmarks.htm.

PAY IN PERSON – Cash, check, money order and cashier’s check are accepted at 225 North Hill Street, First Floor Lobby, Los Angeles, CA 90012, between the hours of 8:00 a.m. and 5:00 p.m. Pacific Time, Monday through Friday, excluding Los Angeles County holidays.

For the first installment, on Friday, December 9, 2016, and Monday, December 12, 2016, the Los Angeles County Treasurer and Tax Collector’s personnel will also receive payments at 335A East Avenue K-6, Lancaster, CA 93535, between the hours of 8:00 a.m. and 5:00 p.m. Pacific Time. During the second installment, payments will also be accepted at that location on Friday, April 7, 2017, and Monday, April 10, 2017. Payments must be made by check, money order or cashier’s check. No cash payments are accepted at this location.

MORE INFORMATION ON REVERSE

Credit card (American Express, Discover, MasterCard, or Visa) or Visa Debit card will also be accepted at both locations. However, there are processing fees when paying by credit/debit card. Each credit/debit card transaction is limited to \$75,000.00, including all processing fees. Make your payment early to avoid long waits at the cashier windows.

ONLINE BANKING OR BILL PAYMENT SERVICES – We do not recommend using these services to pay property taxes. The envelopes used by banking institutions are not postmarked by the USPS. In the absence of a postmark, we determine penalties exclusively based on the date we receive payment. For more information on how to “Avoid Penalties by Understanding Postmarks,” visit our website at ttc.lacounty.gov/Proptax/Postmarks.htm.

SPECIAL PROGRAMS

EMAIL NOTIFICATION SERVICE – You can subscribe to receive emails from the Treasurer and Tax Collector regarding special notices and upcoming events, such as annual property tax deadline reminders, office location updates and other news. To subscribe, go to Email Notification Service at ttc.lacounty.gov/eNotify.

VOLUNTARY THIRD PARTY NOTIFICATION PROGRAM – In the event your property becomes tax defaulted and/or subject to sale due to a tax delinquency, you can designate a Third Party (e.g., a friend, family member, or agency) to receive copies of the default notices so they can remind you of your property tax obligation. To subscribe, go to ttc.lacounty.gov/Proptax/ThirdPartyReminderNotification.htm.

INSTALLMENT PLAN OPTION FOR DEFAULTED TAXES FROM A PRIOR YEAR – You may be eligible to open an Installment Plan of Redemption and pay the defaulted taxes over a five-year period for vacant residential lots or commercial property that is less than three years in default, and residential or agricultural property that is less than five years in default. This will prevent the property from being sold at a public auction. For more information, go to lacountypropertytax.com or call 1(213) 974-2111 or toll-free at 1(888) 807-2111.

REQUIREMENT FOR REGISTRATION OF TAX AGENTS

Any person who is employed, is under contract, or otherwise receives compensation to communicate directly, or through agents, employees or subcontractors, with any County official for the purpose of influencing official action is required to register as a Tax Agent pursuant to County Code 2.165 under the Tax Agent Registration Program. For more information, please visit the Assessment Appeals Board website at bos.lacounty.gov/Services/AssessmentAppeals/TaxAgentRegistration.aspx. The listing of registered Tax Agents is accessible online at lacaab.lacounty.gov.

HOW TO OBTAIN GENERAL TAX INFORMATION

For your convenience, general prerecorded information, including taxes due, is available 24 hours a day, 7 days a week through our Property Tax Automated Telephone System. Call 1(213) 974-2111, if outside of Los Angeles County, or 1(888) 807-2111, if in Los Angeles County. Information is also available on our website at lacountypropertytax.com. Anyone who is hearing impaired and has TDD equipment may leave a message at 1(213) 974-2196, or use California Relay Services at 1(800) 735-2929.

Para su comodidad tenemos información general pregrabada que incluye fecha de vencimiento de los impuestos, disponible las 24 horas al día, 7 días a la semana, vía el sistema telefónico PropTax al 1(213) 974-2111 si marca fuera del Condado de Los Angeles. Si marca dentro del Condado de Los Angeles marca 1(888) 807-2111. También disponible esta nuestra página web lacountypropertytax.com. Todos aquellos con problemas auditivos y que tienen el equipo de Telecomunicaciones Para Personas Sordas dejen su mensaje al 1(213) 974-2196 o sirvanse a usar el Servicio de Telecomunicaciones 1(800) 735-2929.

Website: lacountypropertytax.com

Email us: info@ttc.lacounty.gov

Write us: Treasurer and Tax Collector, P.O. Box 512102, Los Angeles, CA 90051-0102

Visit us: 225 North Hill Street, First Floor Lobby, Los Angeles, CA 90012

Call us: 1(213) 974-2111, if outside of Los Angeles County, or 1(888) 807-2111, if in Los Angeles County. Anyone who is hearing impaired and has TDD equipment may leave a message at 1(213) 974-2196, or use California Relay Services at 1(800) 735-2929.

Fax us: 1(213) 620-7948

MORE INFORMATION ON REVERSE