

**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 entre las 8:00 a.m. y 5:00 p.m. Tiempo Pacífico, de lunes a viernes, excluyendo los días festivos del Condado de Los Ángeles.

The Treasurer and Tax Collector mails several 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](http://lacountypropertytax.com), where you may obtain answers to the great majority of your questions.

**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 ..... 3**  
**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 1<sup>st</sup> installment payment is due November 1. The 2<sup>nd</sup> installment payment is due February 1. If the Tax Collector does not receive your payment by the delinquency date, or if the United States Postal Service (USPS) does not postmark your payment on or before the delinquency date, the Tax Collector will impose a 10 percent penalty on each installment and a \$10 cost on the 2<sup>nd</sup> installment. If the delinquency date falls on a Saturday, Sunday, or County observed holiday, by law, the Tax Collector extends the delinquency date to the close of business on the next business day.

**INFORMATION ON THE ASSESSMENT PROCESS**

**ANNUAL CHANGES IN VALUE** – The assessed value of your property will normally change each year due to an adjustment by the Office of the Assessor (Assessor) 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 due to:

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 is less than the assessed value shown on this bill, you may **request a review for the current fiscal year**. The filing period is July 1 through November 30. Your application must be USPS postmarked by December 1. You may contact the Assessor for a “Decline-in-Value” application, or obtain an application from the Assessor’s website at [assessor.lacounty.gov](http://assessor.lacounty.gov). There is no charge for filing an application.

**MORE INFORMATION ON REVERSE**

**OTHER ASSESSMENTS** – The law requires the Assessor to reassess property immediately upon change of ownership or when new construction is completed. When you restore property damaged by a natural disaster or calamity, the Assessor creates an additional assessment. The Assessor prorates supplemental taxes based on these reassessments beginning on the first day of the month following these events to the end of the fiscal year for which the supplemental taxes apply. The Assessor mails a *Notice of Supplemental Assessment* 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](http://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](mailto:helpdesk@assessor.lacounty.gov). Additional information is available on the Assessor's website at [assessor.lacounty.gov](http://assessor.lacounty.gov) or at [lacountypropertytax.com](http://lacountypropertytax.com).

### **EXEMPTIONS/ASSISTANCE**

**HOMEOWNER EXEMPTION** – The Homeowner Exemption is available to an eligible owner who occupies a dwelling as the principal place of residence as of **12:01 a.m. Pacific Time on January 1 each year**. Once the Assessor grants the exemption, it 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 your property tax bill does not reflect this exemption, please call toll-free at 1(888) 807-2111.

**MILITARY ACTIVE DUTY EXEMPTIONS** – Under provisions of the Federal Servicemembers 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. For more information, visit our website at [ttc.lacounty.gov/Proptax/docs/MILITARY TAX RELIEF APPLICATION.pdf](http://ttc.lacounty.gov/Proptax/docs/MILITARY_TAX_RELIEF_APPLICATION.pdf).

**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.

### **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 certain 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 percent 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 (current year), LACEP COMM, HERO, CAFIRST, California Hero, CMFA E3 PROGRAM, CEDA PACE (current year)-3, or ANRG PROG LA. **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.**

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.

If your Annual Secured Property Tax bill lists a PACE related Direct Assessment, 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. 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, it does not extinguish the right to foreclose. If you cannot pay the full tax amount due by the delinquency date, we accept partial payments; pay what you can to reduce the amount of your penalties.

### **MORE INFORMATION ON REVERSE**

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](http://pace.lacounty.gov).**

### **PAYMENT OPTIONS**

**PARTIAL PAYMENTS** – We recommend you pay the total amount due. However, if you are unable to do so, we accept partial payments. A partial payment reduces the amount of delinquency penalties you will be charged.

**PAY ONLINE** – To make payments online, go to [lacountypropertytax.com](http://lacountypropertytax.com), and select “Pay Online” under “Payment Options.”

There is no charge for electronic check (eCheck) payments. The enclosed tax bill contains your Personal Identification Number (PIN), which you will need to complete the transaction. Each eCheck transaction is limited to \$999,999.99.

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

You can make online payments 24 hours a day, 7 days a week until 11:59 p.m. Pacific Time on the delinquency date.

**PAY BY CREDIT OR DEBIT CARD OVER THE TELEPHONE** – We accept credit cards (American Express, MasterCard, and Visa) and debit card payments over the telephone. To pay by telephone, call toll-free 1(888) 473-0835. The enclosed tax bill contains your Electronic Fund Transfer (EFT) Number, which you will need to complete the transaction. Please retain the confirmation number for future reference. Each credit/debit card transaction is limited to \$99,999.99, including all service fees.

**BY MAIL** – Please use the enclosed envelope and include the payment stub from the tax 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 we receive your payment after the delinquency date, with no postmark, the payment is late and we will impose penalties, in accordance with State law. If you send a payment by mail, we caution you 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, we have compiled important information on how to “Avoid Penalties by Understanding Postmarks.” Visit our website at [tfc.lacounty.gov/Proptax/Postmarks.htm](http://tfc.lacounty.gov/Proptax/Postmarks.htm).

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

We will also accept payments at 335A East Avenue K-6, Lancaster, CA 93535, between 8:00 a.m. and 5:00 p.m. Pacific Time for several days each installment period. Visit our website at [lacountypropertytax.com](http://lacountypropertytax.com) for the specific dates. We do not accept cash payments at this location. You must make your payments by check, money order or cashier’s check.

We also accept credit cards (American Express, Discover, MasterCard, or Visa) and debit cards at the North Hill Street and East Avenue K-6 locations. Each credit/debit card transaction is limited to \$75,000.00, including all service 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 USPS does not postmark the envelopes these firms use to mail us the payment. In the absence of a postmark, we determine penalties based exclusively on the date we receive payment. For more information on how to “Avoid Penalties by Understanding Postmarks,” visit our website at [tfc.lacounty.gov/Proptax/Postmarks.htm](http://tfc.lacounty.gov/Proptax/Postmarks.htm).

**MORE INFORMATION ON REVERSE**

## **SPECIAL PROGRAMS**

**EMAIL NOTIFICATION SERVICE** – You can subscribe to receive property tax related 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](http://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](http://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, visit our website at [ttc.lacounty.gov/Proptax/docs/Five-Pay Plan Application.pdf](http://ttc.lacounty.gov/Proptax/docs/Five-Pay_Plan_Application.pdf).

### **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](http://bos.lacounty.gov/Services/AssessmentAppeals/TaxAgentRegistration.aspx). The listing of registered Tax Agents is accessible online at [lacaab.lacounty.gov](http://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](http://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 Ángeles. Si marca dentro del Condado de Los Ángeles marca 1(888) 807-2111. También disponible esta nuestra página web [lacountypropertytax.com](http://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](http://lacountypropertytax.com)

Email us: [info@ttc.lacounty.gov](mailto: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(888) 807-2111, our toll-free Property Tax Information Line where automated information is available 24 hours a day, 7 days a week. 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**