

UNSECURED PROPERTY TAXES FAQs

1. What are Unsecured Property Taxes?

Unsecured Property Taxes are ad-valorem (value based) property taxes that the Office of the Assessor (Assessor) assessed to the owner of record as of January 1 of each year. Because the taxes are not secured by real property such as land, these taxes are called “unsecured.”

Unsecured Property Taxes are taxes on:

- Personal Property (e.g., boats, jet skis, aircrafts, business fixtures, business furniture, business machinery);
- Escaped Assessments: a taxable or an assessable prior year event that escaped the Office of the Assessor, which as a result, was not added to the corrected property’s assessed value to the prior year Annual Secured Property Tax Bill;
- Supplemental Assessments: against former owners of real property; and
- Assessments that are by law collected as secured taxes, but when delinquent are collected through unsecured collection provision (e.g., mobile homes and structural improvements on leased land).

2. What is the Lien Date?

The lien date is January 1. If you owned the unsecured property on this date, you are the owner of record, and therefore, you are responsible for paying the Unsecured Property Taxes, even if you sold, disposed of, or removed the property after January 1.

3. When are Annual Unsecured Property Tax Bills Mailed?

The Tax Collector mails [Annual Unsecured Property Tax Bills](#) between March 1 and June 30 of each year. If you do not receive your Bill by July 15, you may contact us at unsecured@ttc.lacounty.gov, or (213) 893-7935.

4. WHEN ARE UNSECURED PROPERTY TAXES DUE?

Annual Unsecured Property Taxes are due upon receipt and delinquent after 5:00 p.m. Pacific Time on August 31. The Treasurer and Tax Collector mails the bills between March 1 and June 30.

If the delinquency date falls on a Saturday, Sunday, or a Los Angeles County holiday, the delinquency date is moved to the close of the next business day.

If you send a payment by mail, we caution you that the United States Postal Service 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 <http://tcc.lacounty.gov/avoid-penalties-by-understanding-postmarks/>

5. WHERE DO I MAIL MY PAYMENT?

Los Angeles County Tax Collector
P.O. Box 54027
Los Angeles, CA 90054-0027

IMPORTANT NOTE: Unsecured Property Tax Bill Numbers change every year. When making payment, please write the Year and Bill Number of your [Unsecured Property Tax Bill](#) on the face of your check. This will ensure that we apply your payment to the Bill you intended. The Bill Number is an 8-digit number, beginning with “4,” located on the top right corner of your [Annual Unsecured Property Tax Bill](#), next to the ‘Year’ field.

Make your check payable to:

Los Angeles County Tax Collector

6. CAN I USE MY BANK’S ONLINE BANKING OR ONLINE BILL PAYMENT SERVICES TO PAY MY UNSECURED PROPERTY TAXES?

We do NOT recommend that you use online banking or online bill payment services to pay Unsecured Property Taxes. The reason is that [Revenue and Taxation Code Section 2512](#) requires that the Tax Collector process property tax payments, received after the delinquency date, as of the date of the United States Postal Service (USPS) postmark. Banks use permit imprint presorted envelopes, which the USPS does not postmark, i.e., bank envelopes do not have USPS postmark on them. In the absence of a USPS postmark, we apply penalties based on the date that we receive your payment. To avoid paying penalties and costs or to learn more, please read [Avoid Penalties by Understanding Postmarks](#).

7. CAN I PAY MY UNSECURED PROPERTY TAXES WITH A CREDIT/DEBIT CARD?

We do not accept credit/debit card payments for Unsecured Property Taxes at the current time.

8. WHAT IF MY BANK RETURNED MY CHECK?

If your payment is returned due to insufficient funds, we will charge a \$33.00 fee to the tax bill and any applicable penalties will be applied retroactively from the [Delinquency Date](#).

9. WHAT WILL HAPPEN IF I DON'T PAY MY UNSECURED PROPERTY TAX BILL BY THE AUGUST 31 DELINQUENCY DATE?

Per State law, we will charge a penalty of 10 percent and a \$20.00 collection cost, if we receive your payment after 5:00 p.m. Pacific Time, on August 31 or your payment is United States Postal Service postmarked after August 31.

We will also charge an additional cost of \$29.00 and penalties at the rate of 1.5 percent per month, starting the 1st day of the second month after the delinquency date, until the taxes are paid in full.

Furthermore, we may use the following collection methods:

- Liens
- Summary Judgments
- Legal Actions
- Seizure and Sale of Personal Property
- Intercept of Franchise Tax Board Tax Refunds
- Hold on Department of Motor Vehicles Registration for Boats and Jet Skis

10. WHAT IF I DISAGREE WITH MY UNSECURED PROPERTY TAX BILL?

If you disagree with your [Unsecured Property Tax Bill](#), because the assessee name, property being assessed and/or value of the property is/are incorrect, please contact the Los Angeles County Office of the Assessor at helpdesk@assessor.lacounty.gov or (213) 974-3211.

11. DO I NEED TO PAY MY UNSECURED PROPERTY TAX BILL WHILE APPEALING OR TALKING WITH THE ASSESSOR ABOUT A REDUCTION IN THE VALUE ASSESSED?

Yes, we strongly recommend that you pay your property tax bills prior to the delinquency date to avoid penalties, additional costs, liens, and/or collections. Should the unsecured property taxes be reduced or deleted later, the County will issue you a refund.

12. IF I AM UNABLE TO PAY THE ENTIRE AMOUNT DUE, CAN I MAKE PARTIAL PAYMENTS FOR MY UNSECURED PROPERTY TAXES?

Yes, you can make partial payments for your Unsecured Property Taxes. However, after the delinquency date, all applicable penalties will be imposed which includes the 10 percent penalty, \$49.00 collection cost and an additional 1.5 percent penalty per month on the amount of outstanding taxes, until paid in full.

13. WHAT IS AN ESCAPED ASSESSMENT?

An “escaped” assessment is a taxable or an assessable prior year event that escaped the Los Angeles County Office of the Assessor, which as a result, was not added to the corrected property’s assessed value to the prior year Annual Secured Property Tax Bill.

You may be able to pay taxes due for escaped assessments for prior fiscal year(s) without penalty over a four-year period, by enrolling in a [Four-Pay Plan](#), if the additional tax is over \$500.00.

14. WHAT IS AN UNSECURED (PERSONAL) PROPERTY TAX FOUR- PAY PLAN?

Property taxes due for escape assessments for prior fiscal year(s) may be paid without penalty over a four-year period if the additional tax is over \$500 and the [Four-Pay Plan](#) is started before the delinquency date of the escape assessment property tax bill.

IMPORTANT NOTE: Current year Annual Unsecured Property Taxes are not eligible for a payment plan.

To enroll a bill in the [Four-Pay Plan](#), you must:

- a. Pay all current and delinquent taxes in full;
- b. Fill-out the [Application Form](#) and mail it along with a \$200.00 application processing fee and 20 percent of the total escaped taxes due on or before the delinquency date; and
- c. Have received a confirmation email once, your application and payment is approved.

You must keep current on your [Four-Pay Plan](#) by:

- a. Paying all current taxes on or before August 31 and;
- b. Paying 20 percent or more of the escaped taxes on or before the delinquency date on the bill in each succeeding fiscal year for the next four years.

IMPORTANT NOTE: If you do not keep your [Four-Pay Plan](#) current, or you sell or transfer your property before you pay your payment plan in full, all penalties will revert to the original delinquency date, and the total bill will become due and payable.

If you have any further questions or would like to enroll in the [Four-Pay Plan](#), please contact the Unsecured Property Tax Section at unsecured@ttc.lacounty.gov, or

(213) 893-7935, between 8:00 a.m. and 5:00 p.m. Pacific Time, Monday through Friday, excluding [Los Angeles County holidays](#).

15. I SOLD MY UNSECURED PERSONAL PROPERTY (BUSINESS, BOAT, OR PLANE) AND STILL RECEIVED A TAX BILL. WHAT SHOULD I DO?

We strongly recommend that you pay your bill while you are inquiring about the validity of the property tax bill with us or with the Los Angeles County Office of the Assessor (Assessor) to avoid penalties. Should the Assessor cancel your bill or reduce your property taxes, the County will issue you a refund.

Per State law, taxes for unsecured property are for the owner of record as of January 1 (Lien Date) of each year. If you owned the property on January 1 of any given year and you receive an Unsecured Property Tax Bill between March 1 and June 30 of the same year, you are responsible for the payment of the Bill. If you were NOT the owner as of January 1, please contact the Assessor at helpdesk@assessor.lacounty.gov, or (213) 974-3211.

IMPORTANT NOTE: Unlike real property such as your home, sales of unsecured property such as jet skis and boats do not always go through escrow; as such, property taxes may not be considered. For this reason, it is important that you contact the Assessor either at helpdesk@assessor.lacounty.gov, or (213) 974-3211 to inform the Assessor of the change of ownership.

There is NO PRORATION of Unsecured Property Taxes based on the ownership period. If you owned the [unsecured property](#) on the [January 1 Lien Date](#), you are the owner of record, and therefore, you are responsible for paying the Unsecured Property Taxes, even if you sold or disposed the property after January 1.

16. HOW CAN I CONTACT SOMEONE IN THE TAX COLLECTOR'S OFFICE REGARDING MY UNSECURED PERSONAL PROPERTY TAX BILLS?

If you have any questions on the issuance and mailing of your Unsecured Property Tax Bill or the collection of your Unsecured Property Taxes, please contact the Unsecured Property Tax Section at unsecured@ttc.lacounty.gov or (213) 893-7935, between 8:00 a.m. and 5:00 p.m. Pacific Time, Monday through Friday, excluding [Los Angeles County holidays](#).

If you have questions on the ownership change and assessment value of your unsecured property, you may contact the Los Angeles County Office of the Assessor at helpdesk@assessor.lacounty.gov, or (213) 974-3211.

17. WHAT SHOULD I DO IF I MAILED MY PAYMENT, BUT THE CHECK HAS NOT CLEARED, AND THE DELINQUENCY DATE HAS PASSED?

If you believe your payment is lost, please contact the Unsecured Property Tax Section at unsecured@ttc.lacounty.gov or (213) 893-7935, between 8:00 a.m. and 5:00 p.m. Pacific Time, Monday through Friday, excluding [Los Angeles County holidays](#).

Property tax payments must be received or postmarked by the United States Postal Service (USPS) 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.

We also recommend that you visit our [Avoid Penalties by Understanding Postmarks](#) and our [Penalty Cancellation Due to a Lost Payment](#) webpages for more information on how to avoid penalties associated with late payment of your property taxes.

18. HOW CAN I FIND OUT MORE ABOUT THE TAXES ON MY MOBILE HOME?

The County bills mobile home property taxes on the Secured Tax Roll and the taxes are payable in two installments. In Los Angeles County, the Treasurer and Tax Collector, Public Service Division has the responsibility of collecting secured property taxes billed on the Secured Tax Roll. Please contact the Public Service Division at info@ttc.lacounty.gov, or (213) 974-2111.

If you do not pay your mobile home secured taxes by June 30, by State Law, we will transfer the outstanding taxes to the Unsecured Tax Roll. The Unsecured Property Tax Section of the Treasurer and Tax Collector has the responsibility of collecting unsecured property taxes. You may contact the Unsecured Property Tax Section at unsecured@ttc.lacounty.gov or (213) 893-7935, between 8:00 a.m. and 5:00 p.m. Pacific Time, Monday through Friday, excluding [Los Angeles County holidays](#).

If you have questions on the current year taxes for your mobile home, requesting a substitute [Secured Property Tax Bill](#), or making a payment, you may contact the Secured Property Tax Division at info@ttc.lacounty.gov, or (213) 974-2111 for assistance between 8:00 a.m. and 5:00 p.m. Pacific Time, Monday through Friday, excluding [Los Angeles County holidays](#). For more information on secured property tax online payment, visit our [Secured Property Taxes Payment Status](#) webpage

19. WHAT IF MY MOBILE HOME HAS DELINQUENT PRIOR YEAR TAXES?

For information on delinquent prior year mobile home taxes, please contact us at unsecured@ttc.lacounty.gov, or (213) 893-7935, between 8:00 a.m. and 5:00 p.m. Pacific Time, Monday through Friday, excluding [Los Angeles County holidays](#).

