

Los Angeles County Treasurer and Tax Collector

Avoid the Risk of Lost Checks and Processing Delays

Mailed checks can be intercepted and not reach the Tax Collector. Avoid a lost or fraudulently cashed check by paying online, which is safe, secure, and fast. eCheck payments are at no cost to you, and you get an immediate confirmation of payment. Check payments may take up to 30 days to process during tax season.



DO

1

Pay property taxes online at propertytax.lacounty.gov.

There is **no cost to use eCheck**. Pay up until **11:59 P.M. Pacific Time** on the delinquency date.

2

Use self-service options at propertytax.lacounty.gov:

- Review your property tax bill.
- Locate the amount due.
- Review your payment history.

3

Manage your properties by enrolling in our Property Tax Management System.

Manage one or multiple properties you own. Visit propertytax.lacounty.gov for more information.

4

Pay your Supplemental Tax Bills.

Most lenders **DO NOT** pay them. Review our Supplemental Secured Property Tax information on ttc.lacounty.gov under "Property Tax FAQs."

5

Understand that State law limits the Tax Collector's authority to cancel penalties.

Review Penalty Cancellations Policy at propertytax.lacounty.gov – "Self-Service Options."



DON'T

1

Don't wait until the last day (December 10 or April 10) to pay your bill.

Untimely or erroneous payments will incur a penalty.

2

Don't use online banking bill payment services.

See "Online Banking or Bill Payment Services" on the enclosed insert.

3

Don't leave outgoing check payments in an unattended mailbox.

Review "Avoid Penalties by Understanding Postmarks" on propertytax.lacounty.gov under "Resources."

4

Don't expect your lender to pay your Supplemental Tax Bills.

Contact your lender for additional information regarding supplemental tax payments.

5

Don't assume a timely payment history allows the Tax Collector to cancel penalties.

Review Penalty Cancellations Policy at propertytax.lacounty.gov – "Self-Service Options."



Email Notification Service

Subscribe to receive property tax related emails. Sign up at ttc.lacounty.gov/eNotify.

Follow us on NextDoor - Download the app and get the latest news on property taxes.



Información Adicional

Si desea obtener información adicional sobre este aviso o si necesita la información traducida en español, por favor llame al **(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 Angeles.

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IMPORTANT INFORMATION

Proposition 19 and Property Tax Deferment

Below is a summary of Proposition 19 Base Year Value Transfer claims and the process for eligible property owners with pending Proposition 19 Base Year Value Transfer claims to request property tax deferment. **Property taxes paid through impound accounts (e.g., through a mortgage lender) are not eligible for deferment.**

Property Tax Relief Under California Revenue and Taxation Code (R&TC) Section 69.6 (a) (Proposition 19 Base Year Value Transfer)

R&TC Section 69.6 (a) allows a property owner of a primary residence who is at least age 55, any severely and permanently disabled person, or a victim of a wildfire or natural disaster at the time of sale of the original primary residence to transfer the factored base year value of the primary residence to a replacement primary residence that is purchased within two years of the sale and located anywhere in California.

For additional information, please visit the Los Angeles County Assessor's website at <https://assessor.lacounty.gov/homeowners/proposition-19> or email the Assessor's Office at oservices@assessor.lacounty.gov.

Property Tax Deferment Procedures Under R&TC Section 2636.1

In Los Angeles County, the provisions of R&TC Section 2636.1 require that the payment of property taxes for a replacement primary residence be deferred, without penalty or interest, if both of the following apply:

- The property owner has claimed the property tax relief described in R&TC Section 69.6 for the property, but the County Assessor has not completed its determination of the property's eligibility for property tax relief under that section; and
- The property owner requests deferment with the County Assessor within one calendar year, but before January 1, 2024, of receiving the first tax bill for the property.

Payment of property taxes that have been deferred will continue to be deferred until either of the following occur:

- The County Assessor has reassessed the property and a corrected tax bill prepared pursuant to R&TC Section 69.6 has been sent to the property owner.
- The County Assessor has determined the property is not eligible for exclusion pursuant to R&TC Section 69.6, and the Assessor has notified the property owner.

R&TC Section 2636.1 (d) specifies that these deferment provisions do not apply to property taxes paid through impound accounts.

Si requiere información en español sobre sus impuestos sobre la propiedad, llame al 1(213) 974-2111 o al 1(888) 807-2111. Los operadores de habla hispana lo asistirán.