

## Avoid the Risk of Lost Checks and Processing Delays

Mailed paper 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. Mailed payments may take up to 30 days to process during tax season. eCheck payments made directly on our website are at no cost to you, and you get immediate confirmation.

### ✓ DO

- 1 **Pay property taxes online at [propertytax.lacounty.gov](http://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](http://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](http://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](http://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](http://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 mail payments from your home or at a post office drop box.**  
Review "Avoid Penalties by Understanding Postmarks" on [propertytax.lacounty.gov](http://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](http://propertytax.lacounty.gov) – "Self-Service Options."



#### Email Notification Service

Subscribe to receive property tax related emails. Sign up at [ttc.lacounty.gov/eNotify](http://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 Ángeles.



# Los Angeles County Treasurer and Tax Collector

## 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](mailto: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.

## KEY DATES

### October:

Annual mailing of Secured Property Tax Bills, due November 1<sup>st</sup>.

### December:

Notice of 1<sup>st</sup> Installment delinquency date (10% late penalty applies), after 12/10.

### February:

Payment Activity Notice if 1<sup>st</sup> Installment is not paid in full.

### April:

Notice of 2<sup>nd</sup> Installment delinquency date (10% late penalty + \$10 cost apply), after 4/10.

### June:

Notice of Delinquency for any outstanding current year taxes.

### July:

Unpaid taxes default on 7/1 per State law, subject to a \$15 redemption fee and 1.5% monthly interest until paid in full.

**VIEW YOUR ANNUAL SECURED PROPERTY TAX BILL ONLINE!!! VISIT [HTTPS://TTC.LACOUNTY.GOV](https://ttc.lacounty.gov)**

**CHANGE YOUR MAILING ADDRESS!!! VISIT [HTTPS://ASSESSOR.LACOUNTY.GOV](https://assessor.lacounty.gov)**