

437 Kenneth Hahn Hall of Administration, 500 West Temple Street, Los Angeles, CA 90012

May 30, 2025

FOR IMMEDIATE RELEASE

Los Angeles County Treasurer and Tax Collector Mails Notices of Delinquent Current Year Payment(s) Due

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.

ELIZABETH BUENROSTRO GINSBERG, Los Angeles County Treasurer and Tax Collector, mailed Notices of Delinquency (Notices) to Los Angeles County property owners who have not paid the Annual and/or Supplemental Secured Property Taxes in full for Fiscal Year 2024-25. The Notices include the attached insert which provides important information regarding payment options, the Treasurer and Tax Collector's (TTC) office location, and service hours. The taxes are delinquent and will default on Tuesday, July 1, 2025. At that time, TTC will impose a \$15 redemption fee and additional penalties of 1.5 percent per month on the defaulted taxes.

TTC cautions property owners that if residential or agricultural property remains tax defaulted for more than five years or commercial property or unimproved vacant residential lots for more than three years, TTC will sell the property at a public auction in accordance with State law.

Mrs. Buenrostro Ginsberg advised, "As a result of this mailing, property owners may find it difficult to reach an agent on the telephone. However, property owners may view the 2024-25 Annual Secured Property Tax Bills, make online electronic check (eCheck) payments, or obtain tax payment history for the past three fiscal tax years on the Los Angeles County Property Tax Portal at propertytax.lacounty.gov. Property owners may also submit inquiries at ttc.lacounty.gov/public-inquiries or call the toll-free Property Tax Information Line at 1(888) 807-2111, where automated information is available 24 hours a day, 7 days a week."

PROPERTIES IMPACTED BY WILDFIRES AFTER JANUARY 6, 2025

For property owners impacted by wildfires, the Governor signed Executive Orders (EOs) suspending penalties, costs, and interest on late property tax payments for properties located in ZIP codes 90019, 90041, 90049, 90066, 90265, 90272, 90290, 90402, 91001, 91024, 91040, 91103, 91104, 91106, 91107, 91367, 93535, or 93536. The EOs remain in effect until April 10, 2026.

TTC is collaborating with the Office of the Assessor (Assessor) and other partner departments to expedite property tax disaster relief resources and information, including complying with applicable laws and EOs. This included jointly creating a disaster relief informational packet, updated Frequently Asked Questions, and Navigating the Property Tax Process flyer to educate impacted property owners about the Misfortune and Calamity Tax Relief process. Additionally, TTC, in conjunction with the Assessor, released a statement regarding the wildfires and the April 10 secured property tax deadline, a social media post regarding property tax deferral for impacted property owners, and disaster relief resources at <u>assessor.lacounty.gov/tax-relief/disaster-relief</u>. TTC staff actively support Disaster Recovery Centers in both Altadena and West Los Angeles.

EMAIL NOTIFICATION SERVICE

To receive property tax-related emails regarding special notices and upcoming events, such as annual property tax deadline reminders, property owners may subscribe to *Email Notification Service* at <u>ttc.lacounty.gov/eNotify</u>.

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ELIZABETH BUENROSTRO GINSBERG TREASURER AND TAX COLLECTOR COUNTY OF LOS ANGELES P.O. BOX 512102, LOS ANGELES, CA 90051-0102

NOTICE OF DELINQUENCY

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.

In accordance with California Revenue and Taxation Code Section 2621, the Notice of Delinquency reminds property owners that some or all of the Annual and/or Supplemental Secured Property Taxes are delinquent and will default on Tuesday, July 1, 2025. If payment is not received or United States Postal Service (USPS) postmarked by Monday, June 30, 2025, on Tuesday, July 1, 2025, a \$15 redemption fee will be imposed and defaulted taxes will be subject to additional penalties of 1.5 percent per month.

Commercial property or unimproved vacant residential lots may be sold at public auction, if the property has been in a tax-defaulted status for more than three years. Residential and agricultural property may be sold at public auction, if the property has been in a tax-defaulted status for more than five years.

PROPERTIES IMPACTED BY WILDFIRES AFTER JANUARY 6, 2025

Property owners impacted by the wildfires may be eligible for property tax relief if the property is damaged or destroyed. Please file a Misfortune and Calamity Claim with the Office of the Assessor at <u>assessor.lacounty.gov/</u> <u>tax-relief/disaster-relief</u> and submit questions to <u>relief@assessor.lacounty.gov</u>. For property owners who have filed and pay directly to the Treasurer and Tax Collector (TTC), the TTC recommends not to pay the property tax bill until an Adjusted Secured Property Tax Bill with a new due date is received.

The Governor signed Executive Orders (EOs) suspending penalties, costs, and interest on late property tax payments for properties located in ZIP codes 90019, 90041, 90049, 90066, 90265, 90272, 90290, 90402, 91001, 91024, 91040, 91103, 91104, 91106, 91107, 91367, 93535, or 93536. The EOs remain in effect until April 10, 2026.

PAYMENT OPTIONS

PAYMENTS – TTC only accepts U.S. currency drawn on U.S. based financial institutions.

PARTIAL PAYMENTS – TTC recommends property owners pay the total amount due. However, if property owners are unable to do so, TTC accepts partial payments, which reduce the amount of penalties imposed.

PAY ONLINE – Go to propertytax.lacounty.gov to make online payments 24 hours a day, 7 days a week up until 11:59 p.m. Pacific Time on Monday, June 30, 2025. All online payment options provide immediate email confirmation.

PAY BY ELECTRONIC CHECK – There is no cost to property owners for electronic check (eCheck) payments. The enclosed tax notice contains the Assessor's Identification Number (AIN) needed to complete the transaction. Each eCheck transaction is limited to \$2,500,000.00. A step-by-step video on how to make an eCheck payment is available at <u>ttc.lacounty.gov/pay-your-property-taxes</u>. The video is accessible in multiple languages.

When paying by eCheck, the bank account must be Automated Clearing House (ACH)-enabled, meaning the transaction can settle through the ACH Network. If the bank account has a debit block to prevent unauthorized organizations from debiting the account via ACH, property owners must notify banks to authorize ACH debits from Los Angeles County with a debit filter with the Company Identification Number of 0000079161.

PAY BY CREDIT OR DEBIT CARD ONLINE – Pay online by using major credit cards or debit cards. Each online credit/debit card transaction is limited to \$99,999.99, including a cost, currently 2.22 percent of the transaction amount (minimum \$1.49 per transaction).

PAY BY CREDIT OR DEBIT CARD OVER THE TELEPHONE – TTC accepts major credit and debit card payments over the telephone for current year taxes only. To pay by telephone, call toll-free 1(888) 473-0835. The enclosed tax notice contains the AIN, Year, and Sequence needed to complete the transaction. Each credit/debit card transaction is limited to \$99,999.99, including a cost, currently 2.22 percent of the transaction amount (minimum \$1.49 per transaction).

MORE INFORMATION ON REVERSE

PAY BY MAIL – Please use the enclosed envelope and include the payment stub from the tax notice. Do not mail cash or attach staples, clips, tape, or correspondence. Mail property tax payments to the Los Angeles County Treasurer and Tax Collector, Post Office Box 54018, Los Angeles, CA 90054-0018. <u>Do not mail payments to any other address</u>. Property tax payments must be received or USPS postmarked by Monday, June 30, 2025. To "Avoid Penalties by Understanding Postmarks," visit <u>ttc.lacounty.gov/avoid-penalties-by-understanding postmarks</u>.

PAY IN PERSON – TTC accepts cash, check, money order, cashier's check, and major credit cards and debit cards 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. Each in-person credit/debit card transaction is limited to \$75,000.00, including a cost, currently 2.22 percent of the transaction amount (minimum \$1.49 per transaction).

ONLINE BANKING OR BILL PAYMENT SERVICES – TTC **DOES NOT** recommend using these services to pay property taxes. The USPS does not postmark the envelopes these firms use to mail the payment. In the absence of a postmark, TTC determines penalties based exclusively on the date TTC receives payment.

SPECIAL PROGRAMS

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, may qualify for a reduction in the interest charged on unpaid property taxes. For more information, visit <u>ttc.lacounty.gov/property-tax-relief-for-military-personnel</u>.

EMAIL NOTIFICATION SERVICE – To receive property tax related emails regarding special notices and upcoming events, such as annual property tax deadline reminders, property owners may subscribe to *Email Notification Service* at <u>ttc.lacounty.gov/eNotify</u>.

VOLUNTARY THIRD PARTY NOTIFICATION PROGRAM – In the event the property becomes tax defaulted and/or subject to the tax collector's power to sell, property owners can designate a Third Party (e.g., a friend, family member, or agency) to receive copies of the default notices so that someone can remind property owners of their property tax obligation. To subscribe, visit <u>ttc.lacounty.gov/third-party-property-tax-notification-program</u>.

INSTALLMENT PLAN OPTION FOR DEFAULTED TAXES FROM A PRIOR YEAR – Property owners may be eligible to open an Installment Plan of Redemption and pay the defaulted taxes over a five-year period for commercial properties or unimproved vacant residential lots that are less than three years in default, and residential or agricultural properties that are less than five years in default. The opening of the plan will prevent the properties from being sold at a public auction. For more information, visit <u>ttc.lacounty.gov/property-tax-installment-plans</u>.

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, visit <u>bos.lacounty.gov/Services/Assessment-Appeals/Tax-Agent-Registration</u>. The listing of registered Tax Agents is accessible online at <u>lacaab.lacounty.gov</u>.

NEED ADDITIONAL ASSISTANCE?

Self-Service: Visit <u>ttc.lacounty.gov</u> to obtain answers to the great majority of questions or submit an inquiry.

- In Person: 225 North Hill Street, First Floor Lobby, Los Angeles, CA 90012
- Call: 1(888) 807-2111 or 1(213) 974-2111 Our Property Tax Information Line has automated information available 24 hours a day, 7 days a week. Individuals with a hearing impairment who have TDD equipment may leave a message at 1(213) 974-2196 or use California Relay Services at 1(800) 735-2929.