

**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 you may find it difficult to reach us on the telephone. Before you attempt to telephone or email us, we encourage you to read this insert and visit our website at 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 4
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 1st installment payment is due on November 1 and becomes delinquent on December 10. The 2nd installment payment is due on February 1 and becomes delinquent on April 10. 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 2nd 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 – In accordance with Proposition 13, 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. Added new construction 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. A reappraisable 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 your assessed value shown on this bill, you may **request a temporary “Decline-in-Value” review for the current fiscal year**. The filing period is July 2 through November 30. You may contact the Assessor for a “Decline-in-Value” application or file online at assessor.lacounty.gov/decline-in-value/. Mailed applications must be USPS postmarked on or before November 30. There is no charge for filing an application.

MORE INFORMATION ON REVERSE

OTHER ASSESSMENTS – New property owners may be subject to a Supplemental Secured Property Tax Bill that covers the difference between the new assessed value (after the property is deeded and reassessed) and the previous assessed value (what the last owner was assessed). There can be a lag time before the new taxable rate reflects on the property tax bill. The Supplemental Tax Estimator provides an estimate of the amount of Supplemental Secured Property Taxes property owners can expect to pay after purchasing a property. Please visit assessor.lacounty.gov/supplemental-tax-estimator/. The estimator is intended for changes in ownership only, and not for new construction.

The law requires the Assessor to reassess property immediately upon change of ownership or when new construction is completed. In the event of a natural disaster or calamity, you may request a temporary reduction in value by filing an *Application for Reassessment of Property Damaged or Destroyed by Misfortune or Calamity* with the Assessor at assessor.lacounty.gov/disaster-relief/. Once you repair the damage, the Assessor creates an additional assessment for the restoration. 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 Secured Property Tax Bill. You have the right to appeal the new assessment by filing an *Application for Changed Assessment* with the Assessment Appeals Board at lacaab.lacounty.gov or 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. Additional information is available on the Assessor's website at assessor.lacounty.gov or at 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 exemption will result in a tax savings of approximately \$75 per year. There is no charge for processing this exemption. If your property tax bill does not reflect this exemption, and you believe you qualify, 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/wp-content/uploads/2018/09/MILITARY-TAX-RELIEF-APPLICATION.pdf.

PROPERTY TAX ASSISTANCE FOR SENIOR CITIZENS, BLIND, OR DISABLED PERSONS – The State Controller's Office (SCO) administers the Property Tax Postponement (PTP) program, which allows eligible homeowners to postpone payment of current-year property taxes on their primary residence. The SCO accepts PTP applications from October 1 to February 10 each year. Please visit the SCO website at http://www.sco.ca.gov/ardtax_prop_tax_postponement.html for more information. If you have any questions, call 1(800) 952-5661 or email postponement@sco.ca.gov.

IMPORTANT INFORMATION ABOUT PACE DIRECT ASSESSMENTS

PACE (Property Assessed Clean Energy) is a program authorized in State 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. The property owner would find this \$1,900 on the Annual Secured Property Tax Bill as a Direct Assessment. **If you have any questions on the PACE Direct Assessment on your Annual Secured Property Tax Bill, please call the telephone number listed next to the PACE Direct Assessment.**

MORE INFORMATION ON REVERSE

If a PACE 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 Direct Assessment, you must keep your Annual Secured Property Tax Bill(s) 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.

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 Direct Assessments.

You will find other important information related to financing the costs of energy-efficient improvements through a PACE program at 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, which reduces the amount of penalties imposed.

PAY ONLINE – To make payments online, go to lacountypropertytax.com, and select “Pay Online” under “Payment Options.” You can make online payments 24 hours a day, 7 days a week until 11:59 p.m. Pacific Time on the delinquency date.

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

When paying by eCheck, your bank account must be Automated Clearing House (ACH)-enabled, meaning the transaction can settle through the ACH Network. If your bank account has a debit block to prevent unauthorized organizations from debiting your account via ACH, you must notify your bank to authorize ACH debits from Los Angeles County with a debit filter with the Company Identification Number of 0000079161. Los Angeles County updated its Company Identification Number in September 2018, so you must update this Company Identification Number if you previously had a debit filter on your bank account.

You may also 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 of 2.25 percent of the transaction amount.

PAY BY CREDIT OR DEBIT CARD OVER THE TELEPHONE – We accept major credit card and debit card payments over the telephone. To pay by telephone, call toll-free 1(888) 473-0835. The enclosed tax bill contains your Assessor’s Identification Number (AIN), Year, and Sequence, which you will need to complete the transaction. Each credit/debit card transaction is limited to \$99,999.99, including a cost of 2.25 percent of the transaction amount.

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. You must mail property tax payments to the Los Angeles County Treasurer and Tax Collector, Post Office Box 54018, Los Angeles, CA 90054-0018. You should not mail your payments to any other address. 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. We caution taxpayers who send their payments by mail that the USPS only postmarks certain mail depending on the type of postage used and may not postmark mail on the same day taxpayers deposit envelopes. To assist taxpayers in understanding how to avoid penalties that could result from postmark issues, we have

MORE INFORMATION ON REVERSE

compiled important information on how to “Avoid Penalties by Understanding Postmarks.” Visit our website at ttc.lacounty.gov/avoid-penalties-by-understanding-postmarks.

PAY IN PERSON – We accept 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 credit/debit card transaction is limited to \$75,000.00, including a cost of 2.25 percent of the transaction amount.

We 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 for the specific dates. You must make your payments by check, money order, cashier’s check, major credit cards or debit cards. We do not accept cash payments at this location. Each credit/debit card transaction is limited to \$75,000.00, including a cost of 2.25 percent of the transaction amount.

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 ttc.lacounty.gov/avoid-penalties-by-understanding-postmarks.

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 <https://public.govdelivery.com/accounts/CALACOUNTY/subscriber/>.

VOLUNTARY THIRD PARTY NOTIFICATION PROGRAM – In the event your property becomes tax-defaulted and/or Subject to the Tax Collector’s Power to Sell, 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/third-party-property-tax-notification-program.

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 properties that are less than three years in default, and residential or agricultural properties that are less than five years in default. This will prevent the properties from being sold at a public auction. For more information, visit our website at ttc.lacounty.gov/wp-content/uploads/2018/09/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. The listing of registered Tax Agents is accessible online at lacaab.lacounty.gov.

HOW TO OBTAIN GENERAL TAX INFORMATION – lacountypropertytax.com or info@ttc.lacounty.gov

Call us: 1(888) 807-2111 or 1(213) 974-2111, our 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.

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

Fax us: 1(213) 620-7948

MORE INFORMATION ON REVERSE