



Message to Homeowners from Assessor Rick Auerbach

Congratulations on your purchase of a home! I am working with real estate professionals throughout Los Angeles County to help make this a positive experience and to aid you in avoiding some of the common pitfalls that may occur in the property tax process. It is important that you take a few minutes to review the following:

Annual Property Taxes

Annual tax bills are mailed once a year by November 1. The first installment is delinquent if payment is not received on or postmarked by December 10, and the second installment is delinquent if payment is not received on or postmarked by April 10. **If you do not receive your tax bill by November 1, you may call 1(888) 807-2111 and request a Substitute Bill.**

Even though known taxes are prorated between the buyer and seller during escrow and proper credit is given to each, all annual property taxes may not have been paid to the Tax Collector at that time. By calling the property tax information number at 1(888) 807-2111, you can determine if any annual taxes are due and how to obtain a substitute tax bill if necessary. **State law makes it your responsibility to pay the taxes whether or not you receive a bill.**

Supplemental Property Taxes

In addition to annual taxes, you may be responsible for paying supplemental property taxes. Supplemental bills are based on the difference between the old assessed value and your new assessed value, which is generally your purchase price. This amount is prorated based on the number of months left in the fiscal year from the date you purchased your home. If the property is reassessed at a lower value, you will receive a refund.

Supplemental tax bills are your responsibility and will be mailed directly to you by the Treasurer and Tax Collector's Office approximately 6 months after your purchase. These bills are not generally paid by impound accounts. You may view your estimated supplemental tax amount by selecting "[Supplemental Tax Estimator](#)" on our website.

Homeowners' Exemption

If you own and occupy your home as your principal place of residence, you are eligible for a Homeowners' Exemption that reduces your property tax by about \$70 annually. **You will be sent an application about three to four months after your deed is recorded.**

As a homeowner myself, I am committed to do all I can to make the property tax process as easy as possible for you. If you have any questions, don't hesitate to call my staff toll-free at 1(888) 807-2111 (select *2) and/or visit our website at <http://lacountyassessor.com>.

Rick Auerbach



Important Dates for Homeowners

Jan	Feb	Mar	Apr	May	June
July	Aug	Sep	Oct	Nov	Dec

January

January 1

- Taxes become a lien on all taxable property at 12:01 AM.
- First day to file affidavits and claims for exemptions for real property.
- First day to file **application for "decline-in-value"** reassessment (Proposition 8).

February

February 1

- Second installment of real estate taxes is DUE (DELINQUENT after 5:00 PM on April 10).

February 15

- Deadline for timely filing of affidavits and claims for exemptions (late after 5:00 PM; a postmark before midnight is considered timely) for real property, including Veterans' and Disabled Veterans'.
- Last day to file for the Homeowners' Exemption claim (late after 5:00 PM; a postmark before midnight is considered timely) to receive the maximum exemption (\$7,000 of assessed value).

April

April 10

- SECOND INSTALLMENT¹ OF REAL ESTATE TAXES BECOMES DELINQUENT AFTER 5:00 PM** (a postmark before midnight is considered timely).
- Annual payment on the Installment Plan of Redemption is due.

May

May 15 - December 10

- Period for filing affidavit and claim for property tax postponement with **State Controller**.

June

June 1

- Mailing of delinquent tax bills for current year and supplementals.

June 30

- Last day of the property tax year (fiscal year).
- DELINQUENT** property becomes **TAX DEFAULTED** for nonpayment of taxes and is subject to the power of sale five (5) years hence if delinquent taxes are not fully paid. Last day (prior to 5:00 PM) to open an installment plan of redemption on those parcels in their fifth year of delinquency.

July

July 1

- First day of the property tax year (fiscal year).
- First day affidavit and claim for homeowner or renters assistance may be filed with **State Franchise Tax Board**.

July 2

- First day to file an **Assessment Appeal application** for equalization of assessment.

September

(Fourth Monday)

- Assessment Appeals** hearings commence.

October

October 1

- Beginning day of annual secured tax bill mailing (by Treasurer and Tax Collector).

October 15

- Last day affidavit and claim for homeowner or renters assistance may be filed (late after 5:00 PM) with **State Franchise Tax Board**.

October 31

- Last day of annual secured tax bill mailing (by Treasurer and Tax Collector).

November

November 1

- The first installment of real estate taxes is DUE (DELINQUENT after 5:00 PM on December 10).

November 30

- LAST DAY TO FILE **ASSESSMENT APPEAL APPLICATION** FOR REDUCTION OF ASSESSMENT MADE IN REGULAR PERIOD IN LOS ANGELES COUNTY.

December

December 10

- FIRST INSTALLMENT¹ OF REAL ESTATE TAXES BECOMES DELINQUENT AFTER 5:00 PM (a postmark before midnight is considered timely).
- Last day to file late Homeowners' Exemption to receive 80% of the exemption.
- Last day to file late Veterans' Exemption to receive 80% of the exemption.
- Last day to file late Disabled Veterans' Exemption to receive 90% of the exemption.
- Last day to terminate Homeowners', Veterans', and Disabled Veterans' exemptions.
- Last day to file for postponement of taxes with **State Controller**.

December 31

- Last day to file **application for "decline-in-value"** reassessment (Proposition 8) with our office. This should be done if you feel the market value of your property is below your Proposition 13 value.

¹The property tax year (fiscal year) runs from July 1 to June 30. Property is taxed as of January 1 for payment in the following fiscal year.

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