

### Eminent Domain—Proposition 3

If a government agency acquires your property, you may have the right to retain that property's existing assessed value and transfer it to a replacement property. Call 213.974.3441 for additional information. The *Claim for Base Year Value Transfer-Acquisition by Public Entity*, form BOE-68, OWN-54, is available online.

### Decline-in-Value Review

If the current market value of your property is less than its current assessed value, you may qualify for tax relief. Call 213.974.3211 or 1.888.807.2111 toll free for additional information. The *Decline-in-Value Review Application*, form RP-87, is available online from June 1 through November 30.

### Parent/Child Exclusion—Proposition 58 Grandparent/Grandchild Exclusion— Proposition 193

The transfer of real property between parent(s) and child(ren) or from grandparent(s) to grandchild(ren) may be excluded from reappraisal. Call 213.974.3441 for additional information. The *Claim for Reassessment Exclusion for Transfer Between Parent and Child*, form OWN-88, and *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild*, form OWN-143, are available online.

### Exclusion for Seniors and Disabled— Proposition 60, 90, and 110

Disabled property owners or seniors aged 55 or over who buy or construct a residence of equal or lesser value than their original home may transfer the old assessed value to the new home. Call 213.974.3441 for additional information. The *Disabled Persons Claim for Transfer of Base-Year Value to Replacement Dwelling*, form OWN-112, and *Claim of Person(s) at Least 55 Years of Age for Transfer of Base Year Value to Replacement Dwelling*, form OWN-89, are available online.

### For More Information

For general information, visit one of our offices to pick up brochures or speak with a trained professional. You may also contact us in any of these convenient ways, 24 hours a day:

- **Assessor's Website:** Research comparable sales, verify valuations, download forms, learn how appraisals are made, and more. Visit [assessor.lacounty.gov](http://assessor.lacounty.gov).
- **Assessor's Email:** Send your questions, comments, and suggestions to [helpdesk@assessor.lacounty.gov](mailto:helpdesk@assessor.lacounty.gov).
- **Los Angeles County Property Tax Website:** General information about property taxes, including how to read your tax bill and where to find answers to your questions. Visit [lacountypropertytax.com](http://lacountypropertytax.com).
- **Property Information Hotline:** Minimal wait times averaging less than a minute. Fast transfers to expert staff during normal business hours. Just call toll free 1.888.807.2111.
- **Automated Interactive Voice System:** Information on valuations and taxes can be obtained by entering the Assessor Identification Number from a property tax bill. Call 213.974.3838 or call the toll free number above and press 2.

#### Convenient Locations

##### Main Office

Kenneth Hahn Hall of Administration  
500 West Temple Street, Room 225  
Los Angeles, CA 90012-2770  
213.974.3211  
1.888.807.2111

**North District Office**  
13800 Balboa Boulevard  
Sylmar, CA 91342  
818.833.6000

**South District Office**  
1401 E. Willow Street  
Signal Hill, CA 90755  
562.256.1701

**East District Office**  
1190 Durfee Avenue  
South El Monte, CA 91733  
626.258.6001

**West District Office**  
6120 Bristol Parkway  
Culver City, CA 90230  
310.665.5300

##### Lancaster Regional Office

251 E. Avenue K-6  
Lancaster, CA 93535  
661.940.6700

**Van Nuys Satellite**  
14340 Sylvan Street  
Van Nuys, CA 91401  
818.901.3455

JOHN R. NOGUEZ • ASSESSOR



## GUIDE TO PROPERTY TAX AND ASSESSMENT

500 West Temple Street  
Los Angeles, California 90012-2770  
213.974.3211  
1.888.807.2111

[assessor.lacounty.gov](http://assessor.lacounty.gov)  
or  
[lacountypropertytax.com](http://lacountypropertytax.com)

Si desea ayuda en Español,  
llame al número 1.888.807.2111



## Property Tax Overview

State law mandates that all property is subject to taxation unless otherwise exempted. Your property taxes support necessary services provided to the residents of Los Angeles County. These include law enforcement, fire protection, education, parks and recreation, and other vital services.

Property taxes are based on the assessed value of your property. Property tax bills show land and improvement values. *Improvements* include all assessable buildings and structures on the land. *It does not necessarily mean that you have recently "improved" your property.*

In general, properties that are owned and used by educational, charitable, religious or government organizations may be exempt from certain property taxes. You may also qualify for certain exemptions. Be sure to read this entire brochure.

### What Does the Assessor Do?

The Office of the Assessor has the following four primary responsibilities:

1. To locate all taxable property in the County and identify ownership.
2. To establish a taxable value for all property subject to property taxation.
3. To complete an assessment roll showing the assessed values of all property.
4. To apply all legal exemptions.

## Real Property Assessments

### Proposition 13

In 1978, California voters passed Proposition 13, which substantially reduced property tax rates. As a result, the maximum levy cannot exceed 1% of a property's assessed value (plus bonded indebtedness and direct assessment taxes). Increases in assessed value are limited to 2% annually. Only four events can cause a reappraisal:

1. A change in ownership;
2. Completed new construction;
3. New construction partially completed on the lien date (January 1); or
4. A decline-in-value (see Decline-in-Value Review).

### Change in Ownership Appraisals

When a publicly recorded transfer occurs, the Assessor receives a copy of the deed and determines whether a reappraisal is required under State law. If required, an appraisal is made to determine the new market value of the property.

Upon notification of the new assessment, the property owner has the right to appeal the value if he/she does not agree with it.

The transfer of property between husband and wife, and registered domestic partners does *not* cause a reappraisal for property tax purposes. This includes transfers resulting from divorce, termination of domestic partnership, or death. Also, the addition of joint tenants, whether related or not, does not result in a reappraisal. In most cases, transfers by irrevocable trusts are reappraisable. Exclusions are discussed in this brochure.

### New Construction Appraisals

Copies of building permits are also sent to the Assessor. New buildings, additions, and other structures require an appraisal. Structural repairs and/or replacement are not appraisable in most situations.

The value of new construction is added to the existing improvement assessed value. The new assessed value will not change except for the annual inflation adjustment of up to 2%. As with all newly assessed values, the property owner has the right to appeal the value.

### Supplemental Assessments

State law requires the Assessor to reappraise property upon a change in ownership or completion of new construction. The supplemental assessment reflects the difference between the reappraised value and the prior value.

The Auditor-Controller calculates the supplemental property tax and prorates it based upon the number of months remaining in the applicable fiscal year. The fiscal year is July 1 through June 30.

As a supplement or addition to your regular tax bills, supplemental tax bills are mailed directly to the property owner and *do not go to impound accounts*. The owner is responsible to verify if the lender will pay the supplemental bill.

### Personal Property Assessments

Each year *Business Property Statements*, which provide a basis for determining property assessments for fixtures and equipment, are mailed by the Assessor to most commercial, industrial, and professional firms. Businesses with personal property and fixtures that cost \$100,000 or more must file a *Business Property Statement* each year by April 1. Business inventory is exempt from taxation.

Generally, businesses with personal property and fixtures that cost less than \$100,000 are not required

to file a *Business Property Statement* annually. Instead, a value is established based on an initial Business Property Statement filing or by an on-site appraisal. That value may be adjusted by subsequent annual on-site appraisals.

For more information, call 213.974.3211; 1.888.807.2111 toll free; or visit the Assessor's district office nearest you.

## Exemptions, Exclusions and Tax Relief

The following information provides brief explanations of programs available to Los Angeles County property owners. Forms listed in this brochure are available at the Assessor's website: [assessor.lacounty.gov](http://assessor.lacounty.gov).

### Homeowners' Exemption

If you own a home and it is your principal place of residence on January 1, you may apply for an exemption of \$7,000 from your assessed value. New property owners will automatically receive an exemption application. Homeowners' Exemptions may also apply to a supplemental assessment if the prior owner did not claim the exemption. Call 213.974.3211 or 1.888.807.2111 toll free for forms and additional information.

### If You Disagree with an Assessment...

#### Contact the Assessor First.

If you ever disagree with the assessed value of your property, you should contact the Assessor's Office to request a review of the value. If the matter is not resolved to your satisfaction, you may then file an appeal with the Assessment Appeals Board.

For a "Corrected Assessment Roll," a formal appeal may be filed within 60 days of either (1) the mailing date printed on a *Notice of Assessed Value Change*, (2) the date of mailing printed on the tax bill or (3) the postmark date for the tax bill, whichever is later. For the "Regular Assessment Roll," a formal appeal may be filed from July 2 through November 30 of the particular roll year.

Appeals must be filed with the Assessment Appeals Board, Room B-4, Kenneth Hahn Hall of Administration, 500 W. Temple Street, Los Angeles, CA 90012-2770. Information and appeal applications are available online at [bos.co.la.ca.us/categories/propertytaxappeals.htm](http://bos.co.la.ca.us/categories/propertytaxappeals.htm) or call 213.974.1471.

### Veterans' Exemption

If you are a single veteran with assets of less than \$5,000, a married veteran with assets of less than \$10,000, or an unmarried surviving spouse of an eligible veteran, you may apply for the Veterans' Exemption of \$4,000 applied to the assessed property value. Although it is unnecessary for the veteran to reside on that property in order to qualify, this exemption claim must be filed every year. Call 213.974.3399 for forms and additional information.

### Disabled Veterans' Exemption

If you are a disabled veteran who is blind in both eyes, has lost the use of two or more limbs, or is totally disabled as a result of injury or disease incurred in military service, you may be eligible for an exemption up to \$150,000 of the assessed value of your home. The Veterans Administration must certify the veteran's disability. Unmarried surviving spouses of certain deceased veterans may also qualify. Call 213.974.3399 for forms and additional information.

### Institutional Exemptions

Property used exclusively by a church, nonprofit college, cemetery, museum, school, or library may qualify for an exemption. Property owned and used exclusively by a nonprofit, religious, charitable, scientific, or hospital corporation may also be eligible. To receive the full exemption, an applicant must file completed claim forms by February 15. Call 213.974.3481 for forms and additional information. The *Claim for Welfare Exemption*, form EXM-417, is available online.

### Builders' Exclusion

New construction built specifically for sale may be excluded from supplemental assessment. In some cases, the builder must file an application with the Assessor's Office *prior to or within 30 days* from the start of construction. Call 213.974.3481 for additional information. The *Claim for New Construction Exclusion-Date of Completion*, form ASSR-9, is available online.

### Disaster Relief

You may be eligible for tax relief if your property is damaged or destroyed by a calamity, such as fire or flooding. To qualify, you must file a misfortune or calamity claim with the Assessor's Office within 12 months from the date the property was damaged or destroyed. The loss must exceed \$10,000 of current market value. Call 213.974.8658 for additional information. The *Application for Reassessment: Property Damaged by Misfortune or Calamity*, form ADS-820.2, is available online.