

HOW YOUR PROPERTY TAX BILL IS CREATED AND WHAT OFFICE TO CONTACT FOR ADDITIONAL INFORMATION

It takes three separate Los Angeles County offices, **ASSESSOR, AUDITOR-CONTROLLER and TREASURER AND TAX COLLECTOR** to produce and account for your property tax bill and payment.

The Los Angeles County **ASSESSOR** establishes the assessed value of your property by appraising the value of that property under applicable State law. The assessed value of your property is placed on a list with all other properties in Los Angeles County and this list is called the "Assessment Roll". The Assessor also approves and applies all exemptions which are added to the Assessment Roll. The Roll is then presented to the Los Angeles County Auditor-Controller for further processing.

The items listed below are within the jurisdiction of the Assessor's Office and questions regarding these areas should be directed to that office, or, visit the Assessor's Web site at <http://assessor.co.la.ca.us>

Reappraisable Changes In Ownership (213) 974-3211
Assessed Values
Exemptions - General
Homeowners Exemptions
Senior Citizens' Transfers
Parent/Child Transfers
NAME/ADDRESS CHANGES PLEASE USE ENCLOSED POSTCARD

The Los Angeles County Assessor's Public Service Station is located in Room 225, 500 West Temple St., Los Angeles, CA 90012-2713. The Assessor also maintains the following regional offices:

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| 41 - LOS ANGELES
111 E. Temple St.
Los Angeles, CA 90012
(213) 974-6752 | 42 - VAN NUYS
2841 Van Nuys Blvd.
Van Nuys, CA 91411
(213) 974-3642 | 43 - SAN GABRIEL
1444 San Gabriel
San Gabriel, CA 91761
(916) 488-1174 |
| 44 - VAN NUYS
1380 Van Nuys Blvd. #108
Van Nuys, CA 91411
(213) 974-6554 | 45 - GARDEN GROVE
2841 Van Nuys Blvd.
Garden Grove, CA 92640
(949) 441-7100 | 46 - CLAREMONT
2841 Van Nuys Blvd.
Claremont, CA 91711
(916) 338-8011 |
| 47 - CHATSWORTH
811 Chatsworth Pkwy.
Chatsworth, CA 91311
(818) 701-8011 | 48 - WEST COVINA
2841 Van Nuys Blvd.
West Covina, CA 91791
(909) 864-8888 | 49 - LONG BEACH
2841 Van Nuys Blvd.
Long Beach, CA 90801
(562) 594-1111 |

44 - WEST COVINA
2841 Van Nuys Blvd.
West Covina, CA 91791
(909) 864-8888

45 - GARDEN GROVE
2841 Van Nuys Blvd.
Garden Grove, CA 92640
(949) 441-7100

46 - CLAREMONT
2841 Van Nuys Blvd.
Claremont, CA 91711
(916) 338-8011

The Los Angeles County **AUDITOR-CONTROLLER** adds direct assessments to the Tax Roll then applies the general (1%) and debt service (voter & bonded) tax rates to the value on the Tax Roll. This function is called "extending the Roll". The Extended Roll is then sent to the Los Angeles County Treasurer and Tax Collector for individual tax bill distribution and payment collection.

The Los Angeles County Auditor-Controller is located in Room 153, 500 West Temple St., Los Angeles, CA 90012-2768.

Information related to the below listed items are within the jurisdiction of the Auditor-Controller and questions regarding these areas should be directed to that office:

Direct Assessments (213) 974-8368
General Tax Levy
Refunds - Change In Taxes Due
Voted Indebtedness

The Los Angeles County **TREASURER AND TAX COLLECTOR** receives the Extended Roll, prints the property tax bills and mails them to the names and addresses on the Roll. When you send your remittance to pay your tax bill, the Treasurer and Tax Collector then posts that payment to your property.

The Los Angeles County Treasurer and Tax Collector is located at 225 North Hill St., Los Angeles, CA 90012-2798.

The below listed items are within the jurisdiction of the Treasurer and Tax Collector. Questions regarding these areas should be directed to this office:

Due Dates (213) 974-2111
Payment Posting
Payment Amount
Refunds - Over Payments
Tax Default

For your convenience, the Treasurer and Tax Collector has a 24-hour, 7 days a week, general information prerecorded tape PROPTAX (213) 974-2111. During normal business hours an operator will be available after the message has run. Please bear in mind that during installment periods our telephones are very busy. For the hearing impaired call Teleorder (213) 974-2196.

Also for your convenience, we have a correspondence post office box. Please help us to serve you better by mailing your letters and materials for us to review to: Treasurer and Tax Collector, P.O. Box 512102, Los Angeles, CA 90051-0102. Be sure to include your Assessor's Identification Number on all correspondence.

If these taxes remain unpaid after June 30th of the fiscal year indicated on the reverse side of this bill, you will be charged delinquency penalties, costs, redemption penalties and a redemption fee.

Si usted requiere información en Español acerca de los impuestos de su propiedad, por favor llame a (213) 974-2111. Operadoras que hablan Español le ayudarán.

ASSESSMENT APPEALS

The County of Los Angeles **ASSESSMENT APPEALS BOARD** is located at 500 West Temple St., Rm. B-4, Los Angeles, CA 90012. The telephone number for forms and information is (213) 974-1471.

If your assessed value has increased and notice of such increase was not received by September 1, you may file an application within 60 days of receipt of the notice or of the tax bill, whichever is earlier, along with an affidavit. Additional information is available on the Web site at <http://www.co.la.ca.us/tos/bos/scripts/appops.htm>

Applications must be filed July 2 through September 15 of the assessment year in which a base year value was changed (due to purchase, new construction, or change in ownership) or July 2 through September 15 in the three succeeding years. Decline in value must be filed July 2 through September 15. The Assessor accepts applications for decline-in-value reviews from January 1 through March 15.

You have the right, and are strongly encouraged, to ask the Assessor for an informal review for the following tax year prior to submitting your appeal to the Assessment Appeals Board.

SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT

PLEASE DO NOT SEND

CORRESPONDENCE WITH YOUR PAYMENT

SEE ABOVE

SEND THIS STUB WITH YOUR 1st INSTALLMENT PAYMENT

PLEASE DO NOT SEND

CORRESPONDENCE WITH YOUR PAYMENT

SEE ABOVE