

IMPORTANT INFORMATION
MAIL PAYMENTS EARLY - ENSURE A POSTMARK PRIOR TO DELINQUENT DATE

TELEPHONE INFORMATION
PROFAX -- (312) 974-2111

Property tax information is provided to Los Angeles County taxpayers using recorded information tapes, on a seven-day, 24-hour basis. The system also has the capacity of recording requests for duplicate tax bills. A short introductory message instructs the taxpayer how to use "PROFAX" touch-tone phone service for simply leaving an appropriate message number that corresponds to a given tape subject.

If a dial or rotary phone is used, general information and requests for duplicate bills may be obtained by calling (714) 974-1114 Monday through Friday between 8 a.m. and 5 p.m.

Questions or correspondence on the following topics should be referred to:

Address: 300 West Temple Street, Los Angeles, California 90012

Assessed Values: Call your Regional Assessor's Office (See your telephone directory for the office in your area)

Homeowner and other exemption information: (714) 974-2271

Ownership or Name Changes: (714) 974-2111 Miss. (Domestic Services Division)

Address Changes: (714) 974-2271

Assessment Appeals Board: 300 West Temple Street, Los Angeles, California 90012

Assessment Appeals: (714) 974-1471

Tax Collector: 225 North Hill Street, Los Angeles, California 90012

Request Duplicate Bill: (714) 974-2111

Questions from the preceding pages only: Call Profax -- (312) 974-2111

Assessed value is 100% of full value. This value reflects the appraised value of your property as of March 1, 1975 or the appraised value, as of the date of any change in ownership or completed new construction after March 1, 1975. An actual preliminary adjustment of no more than 2% is added to your base year value. This value is determined by the Office of Assessor.

1. **ASSESSMENT APPEALS BOARD:** Meets each year to consider hearings on applications for a reduction in the assessed valuation. The Board determines the value from evidence given at a hearing by the applicant (i.e. property owner) and the Assessor.

a. **REVALUATION ADJUSTMENTS:** Adjustments must be filed July 2 through September 15 of the assessment year in which the value was changed on July 1 through September 15 of the preceding year.

b. **CONNECTED - ESCAPE (C) SUPPLEMENTAL ASSESSMENTS:** Applicants must be filed no later than 60 days from the date of mailing a current corrected or supplemental tax bill. Application forms and information regarding **ASSESSMENT APPEALS** may be obtained by writing to the Assessment Appeals Board, Room 9-4, 300 West Temple Street, Los Angeles 90012. Telephone (213) 974-1471.

2. **VALUATION VALUE CODES**

1 = 1: Excess charges in this category have caused the Assessor to classify further (under 1 = 1, 2 = 1, 3 = 1, or 4 = 1). Supplement was due in Environmental Quality Legislation.
 2 = 1: 1 = 1, 2 = 1, 3 = 1, 4 = 1: Excess charges in this category have caused the Assessor to classify further (under 2 = 1, 3 = 1, 4 = 1, or 5 = 1). Excess charges in this category have caused the Assessor to classify further (under 2 = 1, 3 = 1, 4 = 1, or 5 = 1). Excess charges in this category have caused the Assessor to classify further (under 2 = 1, 3 = 1, 4 = 1, or 5 = 1).

3. **EXEMPTION DATES:** For filing exemption claims are as follows: General: annually, March 1 through April 15 for full exemption, after April 15 but on or before following December 1 for 50% exemption; Disabled Homeowners: Disabled Veterans: no fixed expiration. Exemption claims: March 1 through April 15 for full exemption, after April 15 but on or before following December 1 for 50% exemption if qualified.

Health: Exemption claims: annually, March 1 through March 15. Church: Exemption claims: annually, March 1 through March 31. Failure to file in specified periods, this results in loss of gain or all of exemption. Exemption does not apply to certain special district taxes or assessments such as Flood Control, Sanitation, Lighting, Maintenance, Sewer Maintenance, etc. The amount of exemption is shown on the face of the tax bill in the valuation section.

4. **IMPROVEMENTS:** is a machine term covering all buildings, rights, structures, fences, swimming pools and the like. It does not necessarily mean that you have made any change which has been made.

5. **PROPERTY TAX DELINQUENT:** indicates on your bill indicates unpaid taxes for a previous year. The amount of delinquency is not included on this bill. For information on the amount to remain, please contact the Assessor's Property Tax Division or the Tax Collector's Office by writing to the address on the front side of the bill, giving the Assessor's ID No.
 Please note: This tax bill was printed from information furnished on June 15 of the year. If a redemption has been made on prior taxes which that year, the "Tax Delinquent" figure on the front of this bill will not be changed until next year.

6. Checks must be placed in a 2" x 9" x 1" envelope and placed through a 12 1/2" slot.

7. **SUPPLEMENTAL TAX BILL INFORMATION:** Supplemental taxes are adjusted to a valuation factor to reflect the portion of the tax year remaining effective on the first day of the month following the date on which change of ownership or completion of new construction occurred.

The factors from the following table were used in determining the tax amount.

Effective date is:	Current Full Supplemental Tax to be multiplied by:	Effective date is:	Current Full Supplemental Tax to be multiplied by:
July	.00	January	.00
August	.45	February	.42
September	.83	March	.75
October	.75	April	.50
November	.67	May	.37
December	.58	June	.25

8. **Delinquency:**

"Current Bill" means the bill for the fiscal year during which the change in ownership occurs or the new construction is completed.

9. If the change of ownership or completion of new construction was effective during one of these months, you will be receiving another supplemental bill for the succeeding fiscal year with the supplemental tax to be multiplied by 1.00.

10. **TAX RATE INFORMATION:** Some tax levies apply to land, improvements, etc., while a land and improvement valuation and others to the total valuation.

11. For Rate apply to assessed value BEFORE exemption for Exemption.
 ** Change not determined by one Tax Rate.

12. **PENALTY INFORMATION:** If taxes are unpaid, it will be necessary as provided by law to file:

- (a) Delinquency penalties
- (b) Costs
- (c) Enforcement penalties
- (d) Enforcement fee.

ALWAYS BRING THIS UPPER PORTION OF BILL WHEN MAKING INQUIRIES ABOUT THIS PROPERTY.

SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT

SEND THIS STUB WITH YOUR 1st INSTALLMENT PAYMENT

THIS BILL MUST BE PAID BY THE DATE SHOWN ON THE FACE OF THE BILL OTHERWISE A DELINQUENCY PENALTY OF 10% AND COST OF \$10.00 WILL APPLY TO THIS INSTALLMENT

THIS BILL MUST BE PAID BY THE DATE SHOWN ON THE FACE OF THE BILL OTHERWISE A DELINQUENCY PENALTY OF 10% WILL APPLY TO THIS INSTALLMENT.