

## WHAT DOES THE ASSESSOR DO?

The Assessor has the following basic responsibilities:

- Locate all taxable property in the County and identify the ownership.
- Establish a taxable value for all property subject to property taxation.
- Complete an assessment roll showing the assessed values of all property.
- Apply all legal exemptions.

## GETTING SPECIFIC ANSWERS FOR YOUR QUESTIONS

The addresses and phone numbers of our public counter in the Hall of Administration, regional offices, and personal property offices are provided at the end of this brochure.

"Si desea ayuda en Español, llame al número (213) 974-3211."

## REAL PROPERTY ASSESSMENTS

The California Constitution requires that all property be taxed, unless otherwise exempted under the California Constitution or United States Constitution. Article XIII-A of the California Constitution requires that real property be reappraised only when such property undergoes a change in ownership or has new construction (per Proposition 13).

The assessment roll, and tax bills, show land values and improvement values. "Improvements" include buildings or anything of a structural nature (such as swimming pools, paving, etc.). When you have an "improvement" value, it doesn't usually mean that you have recently "improved" your property.

## PROPOSITION 13

Proposition 13, passed by the voters in June 1978, substantially changed the taxation of real property in California. As a result of the Constitutional Amendment:

- The general tax levy for all agencies cannot exceed 1% of the property's assessed value, except for additional taxes for bonded indebtedness. In addition, agencies may levy direct assessment taxes to pay for services such as lighting maintenance, weed abatement, etc. The average tax rate is approximately 1.25%.
  - Real property is reappraised only when:
    - a. A change in ownership occurs; or
    - b. New construction is completed; or
    - c. New construction is partially completed on the lien date (January 1); or
    - d. A decline in value (see Proposition 8).\*
- \* Except for these four instances, real property assessments cannot be increased by more than 2% annually, regardless of the rate of inflation.

### Change-in-Ownership Reappraisals

When a publicly recorded transfer occurs, the Assessor generally receives a copy of the deed and determines whether a reappraisal is required under State law. If it is required, an appraisal is made to determine the new market value of the property. The property owner is then notified 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 does **not** cause a reappraisal for property tax purposes. This includes transfers resulting from divorce or death. Also, the addition of joint tenants, whether related or not, does not result in reappraisal. There are other exclusions, which are discussed later in this brochure.

## NEW CONSTRUCTION APPRAISALS

Copies of building permits are sent to the Assessor's Office by the cities and County. New buildings, additions, and other structures require an appraisal. Structural repairs, replacement, or maintenance are not appraisable in most situations.

We appraise new construction and add it to the existing improvement assessed value. Thereafter, the new assessed value does not change except for the annual 2% trend. The property owner is notified of the new assessment and has the right to appeal the value if he/she disagrees with it.

### Supplemental Assessments - SB 813

State law requires the Assessor to reappraise property upon change in ownership or completion of new construction. The supplemental assessment reflects the difference between the new value and the old value. The Auditor-Controller calculates the supplemental property tax, and prorates it, based upon the number of months remaining in the current fiscal year. The fiscal year runs from from July 1 through June 30.

A change in ownership or new construction completion which occurs between January 1 and May 31 results in **two** supplemental assessments and **two** supplemental tax bills. The first supplemental bill is for the remainder of the current fiscal year. The second supplemental bill is for the forthcoming fiscal year.

Notices of Assessed Value Change are mailed to property owners before supplemental tax bills are issued.

Remember that supplemental tax bills are **in addition** to the regular annual tax bills. Supplemental bills go directly to the property owner, and not to an impound account - where one might exist.

SI DESEA AYUDA EN ESPAÑOL,  
LLAME AL NUMERO (213) 974-3211

## CONTACTING ASSESSED VALUE

### Contact the Assessor First.

If you disagree with the Assessor's value, you should first discuss your disagreement with the Assessor's Office. If the Assessor's Office does not resolve the matter to your satisfaction, you will still have the right to file an appeal with the Assessment Appeals Board.

### Otherwise - File An Assessment Appeal

The Board of Supervisors appoints three member Assessment Appeals Boards which convene in the Hall of Administration. The Board of Supervisors also appoints Hearing Officers which convene in outlying areas of the County. An Assessment Appeals Board or Hearing Officer will consider all evidence presented by the property owner and the Assessor's Office, and determine the value of the property.

Appeals on supplemental assessments must be filed within 60 days of the mailing of the supplemental tax bills. Appeals on regular assessments must be filed between July 2 and September 15.

Appeals must be filed with the Assessment Appeals Board, Room B-4, Hall of Administration, 500 W. Temple Street, Los Angeles, CA 90012-2770.

## PERSONAL PROPERTY ASSESSMENTS

Each year business areas are canvassed and Business Property Statements are mailed by the Assessor to most commercial, industrial, and professional firms. Property statements, which provide a basis for determining property assessments for fixtures and equipment, are due April 1. Generally those businesses with personal property and fixtures with a cost less than \$100,000 are not required to file a property statement. The value is automatically carried forward and adjusted by an on-sight appraisal. Business inventory is exempt from taxation.

For more information, call (213) 974-3211 or the Assessor's Personal Property Area Office closest to you.

See Reverse Side of This Pamphlet

## EXEMPTIONS, EXCLUSIONS, AND TAX RELIEF

### Homeowners' Exemption

If you own a home and occupy it as your principal place of residence on March 1, you may apply for an exemption of \$7000 off of your assessed value. New property owners will automatically receive an exemption application. A Homeowner's Exemption will also apply to the supplemental assessment, if the prior owner did not claim the exemption. Call (213) 974-3211.

### Disabled Veterans' Exemption

If you are a California veteran who is rated 100% disabled, blind, or a paraplegic due to a service-connected disability (or if you are the unmarried widow of such a veteran), you may be eligible for an exemption of up to \$150,000 off of the assessed value of your home. Call (213) 974-3211.

### Institutional Exemptions

Property used exclusively for a church, or nonprofit college, cemetery, museum, school, or library, may qualify for an exemption. Properties owned and used exclusively by nonprofit religious, charitable, scientific, or hospital corporations are also eligible. Call (213) 974-3481.

### Builders Exclusion

Certain new construction may be excluded from supplemental assessment. The property must be for sale and the builder must file the necessary claim form with the Assessor's Office prior to or within 30 days from the start of construction. If the form is not filed, a supplemental assessment is sent to the builder upon completion of construction. Call (213) 974-3481.

### Disaster Relief

If a major calamity, such as fire or flooding, damages or destroys your property, you may be eligible for property tax relief. In such cases, the Assessor's Office will immediately reappraise the property to reflect its damaged condition. In addition, when you rebuild it in a like or similar manner, the property will retain its pre-damage value for tax purposes.

To qualify for property tax relief, you must file a Misfortune or Calamity Claim with the Assessor's Office within 30 days from the date the property was damaged or destroyed. In addition, the loss must exceed \$5000 of current market value.

### Eminent Domain - Prop 3

State law provides that if a government agency acquires property through condemnation, owners may have the right to retain that property's existing assessed value by transferring it to a replacement property. You must file a claim.

### Decline In Value - Prop 8

If the actual current market value is less than the assessment the Assessor's Office may reduce the assessed value of any real property.

### Parent & Child Exclusion - Prop 58

The transfer of real property between parents and children may be excluded from reappraisal for property tax purposes. You must file a claim.

### Exclusion for Seniors - Prop 60 & 90

A senior citizen over 55 years of age, who buys a residence of equal or lesser value may be able to have his/her old assessed value transferred to the new home. You must file a claim.

### Severely and Perm. Disabled Exclusion - Prop 110

A severely and permanently disabled person, who buys a new home, may be able to have his/her old assessed value transferred to the new home. You must file a claim.

## ASSESSOR'S PUBLIC SERVICE LOCATIONS

### Public Service Section

Room 225, Hall of Administration  
500 West Temple Street  
Los Angeles, CA 90012  
(213) 974-3211

### Lancaster - Region A1

251 E. Ave K-6  
Lancaster, CA 93535  
(805) 940-6700

### Newhall - Region B1

25129 The Old Road, #110  
Newhall, CA 91321  
(805) 254-9550

### Chatsworth - Region 2

9121 Oakdale Avenue, #200  
Chatsworth, CA 91311  
(818) 701-4311

### Van Nuys - Region 3

6640 Van Nuys Boulevard  
Van Nuys, CA 91405  
Real Property (818) 901-3404  
Personal Property (818) 901-3456

### Pasadena & Glendale - Regions 4 & 5

990 South Fair Oaks Avenue  
Pasadena, CA 91105  
(818) 441-7100

### West Covina - Region 6

1517 West Garvey Avenue  
West Covina, CA 91790  
(818) 962-6651

### Santa Monica - Region 7

1444 Ninth Street  
Santa Monica, CA 90401  
(310) 458-5134

### Culver City - Region 9

4909 Overland Avenue  
Culver City, CA 90230  
Real Property (310) 202-3011  
Personal Property (310) 202-3058

### Long Beach - Region 10

5898 Cherry Avenue  
Long Beach, CA 90805  
(310) 984-5111

### South El Monte - Region 11

1441 Santa Anita Avenue  
South El Monte, CA 91733  
Real Property (818) 350-4695  
Personal Property (818) 350-4639

### Norwalk - Region 12

12440 Firestone Boulevard, #2000  
Norwalk, CA 90650  
(310) 406-7525

### Lomita - Region 14

24330 Narbonne Avenue  
Lomita, CA 90717  
Real Property (310) 534-6100  
Personal Property (310) 534-6200



COUNTY OF LOS ANGELES  
OFFICE OF THE ASSESSOR  
500 W. TEMPLE STREET  
LOS ANGELES, CALIFORNIA 90012-2770

# Guide to Property Tax and Assessment

KENNETH P. HAHN

ASSESSOR  
LOS ANGELES COUNTY

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