

ASSESSOR'S INFORMATIONAL PACKET **DISASTER RELIEF**



◆ **JEFF PRANG** ◆

LOS ANGELES COUNTY ASSESSOR

ASSESSOR'S INFORMATIONAL PACKET

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This resource packet is designed to assist property owners in navigating the property tax relief programs available after a disaster has affected their property. Included are fact sheets that explains the information that needs to be provided to the Assessor's Office to claim property tax relief and update contact information, as well as copies of the forms that property owners will need to do so.

FACT SHEETS

PROPERTY RELIEF FOR PROPERTIES IMPACTED BY A DISASTER
JTF FINANCIAL SERVICES

The Los Angeles County Assessor's Office is committed to providing assistance to property owners affected by calamity such as a naturalistic calamity or fire. If your property has been damaged or destroyed under the decision due to an event, you may qualify for property tax relief through one of the following programs:

- Decline-in-Value Review (Form ADS-820)**
- Assessment for Reassessment (Form ADS-820)**
- Assessment for Reassessment (Form ADS-820)**

How to Apply

To access application forms and detailed instructions, please visit assessor.lacounty.gov/disaster. If you have questions or need in-person assistance, we encourage you to visit or contact your assigned district's regional office. Please call assessor.lacounty.gov/contact for office locations and contact information.

For more information or additional help, contact the Assessor's Office at assessor.lacounty.gov/contact.

Disaster Relief Factsheet

Frequently Asked Questions (FAQ) for Wildfires and Other Emergencies Implications to Property Assessments/Tax Bills

- What actions do I need to take if fire or other emergency caused damage to or complete destruction of my property?**
The Assessor recommends that the property owner file an Application for Reassessment of Property Damaged or Destroyed by Misfortune or Calamity (MDC) claim Form ADS-820 with their claim within 12 months from the date the property was damaged or destroyed. The property owner must have owned the property as of January 1 of the calendar year following the event, and the estimated property damage must be at least \$10,000. Property owners who have a mortgage on their property until January 1 of the calendar year following the event may also file an MDC Claim. If they are liable for the property taxes for the following fiscal year (July 1 to June 30), the MDC Claim form is available on the Assessor's website at assessor.lacounty.gov/the-assessor.
- What is the purpose of filing an MDC Claim?**
The filing of an MDC Claim serves two purposes. First, it serves as a request to the Assessor to reassess the value of the property damaged or destroyed by the calamity. Second, it allows the Treasurer and Tax Collector (TTC) to ensure that taxpayers who pay property taxes directly (not through an escrow account with a mortgage lender) can defer their current year property taxes, without incurring penalties. Thus, there is no need to file a separate penalty cancellation request with TTC.
- What do you consider as "damage"?**
In determining whether to file an MDC Claim, the Assessor recommends that you consider all damage resulting from the event. A property qualifies for relief if the total combined loss in current market value totals \$10,000 or more. If in doubt, we recommend that you submit an MDC Claim.
- Does the recommendation to file an MDC Claim only apply to real properties (i.e., residential structures or commercial buildings) that are either not collected as Secured Property Taxes?**
No. The MDC Claim can be utilized for damage to real and personal properties (i.e., movable assets such as mobile homes, business personal property, boats, and planes) that are billed and collected as Unsecured Property Taxes. The MDC Claim captures information on each property type.
- What happens to my property's assessed value when I rebuild my home?**
The reduced value remains in effect until the property is fully repaired, restored, or reconstructed. If the full cash value of the new replacement (replacement cost not exceed 125% of the full cash value of the prior damaged or destroyed improvements), then the reduced base and value of the prior damaged or destroyed improvements will be restored without any adjustment. If the full cash value of the replacement property exceeds 125 percent, the amount of full

Revised January 26, 2025 Page 1

Disaster Relief FAQ

TTC TREASURER ONLINE RESOURCES FOR TAXPAYERS IMPACTED BY WILDFIRES

16360 Canyon Blvd | 323.974.2111 | 580 W. Temple St., Los Angeles, CA

PENALTY CANCELLATION

The Treasurer and Tax Collector (TTC) recognizes that taxpayers who have been displaced and/or evicted, as well as first responders and employees working for responding agencies, may have challenges making timely payments by the delinquency date. Those impacted by the fires who cannot pay the property tax by the delinquency date may file for a penalty cancellation online at assessor.lacounty.gov/penalty-cancellation or by completing the paper application below.

Scan the QR code to apply for penalty cancellation.

On the R&TC Section drop-down option, select '995.2 - Wildfires' to help expedite your request.

PUBLIC INQUIRIES

Property owners may obtain answers to inquiries on the TTC website, including viewing property tax bills at assessor.lacounty.gov/assessor. Property owners may also submit inquiries at CustomerService@assessor.lacounty.gov or call the Toll Free Property Tax Information Line at 1-888-837-8111, where automated information is available 24 hours a day, 7 days a week.

Scan the QR code to submit an inquiry.

Use the "Other" option and in the comment box, include the word "Wildfires" to help expedite your inquiry.

EMAIL NOTIFICATION SERVICE

Property owners can subscribe and receive property tax related emails from the Treasurer and Tax Collector at assessor.lacounty.gov.

TTC Penalty Cancellation Request Resource

FORMS

- Application for Reassessment: Property Damaged or Destroyed by Misfortune or Calamity (**ADS-820**)
- Property Tax Installment Deferral Application: Property Damaged or Destroyed by Misfortune or Calamity (**ADS-820.3**)
- Change of Mailing Address Request Form (**ASSR-451**)



PROPERTY RELIEF FOR PROPERTIES IMPACTED BY A DISASTER

JEFF PRANG, ASSESSOR



The Los Angeles County Assessor's Office is committed to providing assistance to property owners affected by a disaster such as an earthquake, landslide, or fire. If your property has been damaged or its market value has declined due to an event, you may qualify for property tax relief through one of the following programs:

Decline-in-Value Review (Form RP-87)

If the current market value of your property is less than its assessed value as of January 1, you may file an application for a Decline-in-Value Review. The filing period for the annual Decline-in-Value Review is from **July 2 through November 30**.

Important Note: If the final filing date falls on a Saturday, Sunday, or legal holiday, applications postmarked on the next business day will be accepted as timely filed.

Application for Reassessment: Property Damaged or Destroyed by Misfortune or Calamity (Form ADS-820)

If your property has been damaged or destroyed by a calamity, such as an earthquake, landslide, or fire, and the loss exceeds \$10,000 in current market value, you may qualify for reassessment. To be eligible, property owners must file Form ADS-820 with our office within **12 months from the date the damage or when destruction occurred**.

Important note from the Treasurer and Tax Collector:

Should a refund be issued as a result of the reassessment of the damaged property, you still must pay the annual property tax bill. If the misfortune or calamity damage and restoration occur in the same tax year, you will receive a refund as of the date of damage but will also be issued a supplemental tax bill as of the date of restoration.

How to Apply

To access application forms and detailed instructions, please visit assessor.lacounty.gov/disaster.

If you have questions or need in-person assistance, we encourage you to visit or contact your assigned district or regional office. Please visit assessor.lacounty.gov/contact/officelocations to view all office locations and contact information.

For more information or additional help, contact the Assessor today: assessor.lacounty.gov/contact



Change of Mailing Address

MAIL TO : LOS ANGELES COUNTY ASSESSOR
500 W. TEMPLE ST., DEPT M/A LOS ANGELES, CA 90012-2770

EMAIL TO : AddressChange@assessor.lacounty.gov

Complete this form if your mailing address is incorrect or has changed. This form must be signed in the name of the authorized individual submitting the address change request.

If you need assistance, please call 213.974.3441, email AddressChange@assessor.lacounty.gov, or visit our website at <https://assessor.lacounty.gov>. Si desea ayuda en Español, llame al número 1.888.807.2111.

Only requests received from the owner whose name appears in the Assessor's records will be accepted for processing.

IMPORTANT: If the owner of record is a company, legal entity, estate or trust, or if the request is submitted by an agent of the owner, etc., additional supporting documentation is required to process this change of mailing address. For a list of required supporting documents, please visit <https://assessor.lacounty.gov/homeowners/change-mailing-address>

REAL PROPERTY (Single Family Residential/Apartments/Office/All Commercial Properties)

(PLEASE LIST PARCELS AFFECTED BY THIS CHANGE)

ASSESSOR'S ID NUMBER (AIN)	PROPERTY ADDRESS (Street Address, City, State, Postal Code)
AIN	
AIN	
AIN	
AIN	
AIN	

Document Number (from deed) Recording No./Recording Date (if known)

BUSINESS PROPERTY AND UNSECURED PROPERTY ONLY

Company No./Assessment No.

(from unsecured tax bill, whichever applies)

STREET ADDRESS

New Mailing Address*

CITY

STATE

POSTAL CODE

Property Owner's Daytime Phone*

Property Owner's Email Address*

LAST

FIRST

Property Owner's Agent Name

Additional Info./Comments

LAST*

FIRST*

MIDDLE

Owner's Name*

Owner's
Signature*

Date

Frequently Asked Questions (FAQ) for Wildfires and Other Emergencies Implications to Property Assessments/Tax Bills

1. What action(s) do I need to take if a fire or other emergency caused damage to or complete destruction of my property?

The Assessor recommends that the property owner file an Application for Reassessment of Property Damaged or Destroyed by Misfortune or Calamity (M&C) claim, Form ADS-820 with their office within 12 months from the date the property was damaged or destroyed. The property owner must have owned the property as of January 1 of the calendar year following the event, and the estimated property damage must be at least \$10,000. Property owners who have acquired their property after January 1 of the calendar year following the event, may also file an M&C Claim if they are liable for the property taxes for the following fiscal tax year (July 1 to June 30). The M&C Claim form is available on the Assessor's website at assessor.lacounty.gov/tax-relief/disaster-relief.

2. What is the purpose of filing an M&C Claim?

The filing of an M&C Claim serves two purposes. First, it serves as a request to the Assessor to reassess the value of the property damaged or destroyed by the calamity. Second, it allows the Treasurer and Tax Collector (TTC) to ensure that taxpayers who pay property taxes directly (not through an impound account with a mortgage lender) can defer their current year property taxes, without incurring penalties. Thus, there is no need to file a separate penalty cancellation request with TTC.

3. What do you consider as "damage"?

In determining whether to file an M&C claim, the Assessor recommends that you consider all damage resulting from the event. A property qualifies for tax relief if the total combined loss in current market value totals \$10,000 or more. If in doubt, we recommend that you submit an M&C Claim.

4. Does the recommendation to file an M&C Claim only apply to real properties (i.e., residential structures or commercial buildings) that are billed and collected as Secured Property Taxes?

No. The M&C Claim can be utilized for damages to real and personal properties (i.e., movable assets such as mobile homes, business personal property, boats, and planes) that are billed and collected as Unsecured Property Taxes. The M&C Claim captures information on each property type.

5. What happens to my property's assessed value when/if I rebuild my home? The reduced value remains in effect until the property is fully repaired, restored or reconstructed. If the full cash value of the new replacement improvement does not exceed 120 % of the full cash value of the older damaged or destroyed improvement, then the trended base year value of the prior damaged or destroyed improvement will be restored without any adjustment. If the full cash value of the replacement property exceeds 120 percent, the amount of full

Frequently Asked Questions (FAQ) for Wildfires and Other Emergencies Implications to Property Assessments/Tax Bills

cash value above 120 percent is added to the destroyed improvement's trended base year value.

6. Do I need to pay outstanding installment(s) of the Annual Secured Property Tax Bill?

If you have filed an M&C claim and you pay your property taxes directly to the TTC (not through a mortgage lender with an impound account), the TTC recommends that you DO NOT pay the outstanding installment(s) for the Annual Secured Property Tax Bill, which the TTC mails to you annually in October. The reason for this is that the filing of an M&C Claim serves as a request to the Assessor to reassess the value of the property damaged or destroyed by the calamity; additionally, it also serves as a request to the TTC to defer payment of the Annual Secured Property Tax Bill, without penalty or interest.

7. What happens after I file an M&C claim, and it is approved?

Once an M&C claim has been approved, the Auditor-Controller (A-C) will recalculate the secured property taxes and the TTC will issue an ADJUSTED Annual Secured Property Tax Bill. The ADJUSTED bill will reflect the Assessor's reassessment of the property's assessed value (if any), and the property tax amounts due may be less than those of the original bill you received in October. This ADJUSTED bill may be payable in two installments. The first installment will be due at the end of the month following the date of the issued bill, and the second installment will be due four months later.

8. What happens if I already paid the first installment or both installments of the Annual Secured Property Tax Bill? Should I file an M&C claim?

An M&C claim should be completed even if one or both installments have been paid. Once a determination has been made on the M&C claim by the Assessor the property tax roll will be adjusted, the A-C will recalculate the secured property taxes, and the TTC will issue an ADJUSTED Annual Secured Property Tax Bill. Any reduction in the property's assessed value will result in a reduction in the property tax amounts owed. The A-C will refund the difference between the original property tax amounts paid and the adjusted property tax amounts owed.

9. My mortgage lender pays my property taxes through an impound account. Should I file an M&C claim?

Yes. Impacted property owners with impound accounts should still file an M&C claim.

10. Will my property taxes be deferred if my mortgage lender pays my property taxes through an impound account and I file an M&C Claim?

Frequently Asked Questions (FAQ) for Wildfires and Other Emergencies Implications to Property Assessments/Tax Bills

No. For property owners who pay their property taxes through an impound account, the filing of an M&C claim only serves the single purpose of requesting the Assessor to reassess the value of the property damaged or destroyed by the calamity. It does not serve to request the TTC to defer current year property taxes. Also, the lender will likely have paid the first installment. As described previously, after property owners file the M&C Claim, the TTC will issue an ADJUSTED Annual Secured Property Tax Bill. Prior to the second installment delinquency date of April 10, the TTC will send all mortgage lenders the current tax liability for each property, for which they maintain an impound account. You should contact your mortgage lender, if you have not already done so, and discuss the procedures your mortgage lender has in place regarding adjustments to tax liabilities processed within the fiscal tax year.

11. If I pay the property tax amounts due on the ADJUSTED Annual Secured Property Tax Bill after the delinquency date, and the TTC applies the ten percent late payment penalty, can I request that the TTC cancel the penalty?

Property owners impacted by the wildfires are not required to request penalty cancellation. On January 16, 2025, the Governor signed an Executive Order suspending penalties, costs, and interest on late property tax payments for properties impacted by the wildfires in ZIP codes 90019, 90041, 90049, 90066, 90265, 90272, 90290, 90402, 91001, 91040, 91104, 91106, 91107, 93535, or 93536. This suspension will remain in effect until April 10, 2026, for secured and unsecured property taxes due in calendar year 2025. A copy of the executive order can be found [here](#).

Property owners outside the impacted zip codes who are unable to pay their property taxes may submit a penalty cancellation request online at ttc.lacounty.gov for up to four years.

12. What is the impact of the submission of an M&C claim to my compliance with the terms of an existing Installment Plan of Redemption (Five-Pay Plan)?

The TTC, in compliance with State law, offers property owners who defaulted on their Secured Property Taxes to enroll in an Installment Plan of Redemption (Five-Pay Plan), which allows them to pay their defaulted taxes throughout a five-year period. If property owners entered into a Five-Pay Plan prior to the wildfire or other emergency, the Plan requires that they pay their Annual Secured Property Tax Bill and the Five-Pay Plan's installment payment due, no later than April 10, of each fiscal tax year. However, if property owners file an M&C claim and the TTC issues an ADJUSTED Annual Secured Property Tax Bill with a new due date after April 10, the TTC will consider their Five-Pay Plan in good standing as long as that revised bill is paid by the new delinquency date printed on the bill.

13. What impact will the filing and/or approval of an M&C claim have on my Unsecured Personal Property Tax Bill for my unsecured property (i.e., movable assets such as mobile homes, recreational vehicles, boats, and planes)?

Frequently Asked Questions (FAQ) for Wildfires and Other Emergencies Implications to Property Assessments/Tax Bills

The Assessor values unsecured personal property as of the statutory lien date, January 1, of each fiscal tax year. The TTC mails the Annual Unsecured Property Tax Bill beginning March 1, and bills become delinquent if not paid by August 31, but may be prorated based on the date of the event. Because the wildfire or other emergency occurred after the lien date of January 1, the filing of the M&C claim will not impact the following fiscal tax year Unsecured Property Tax Bills' due dates or amounts due but may result in a proration of taxes and a possible partial refund. If you file an M&C claim and the Assessor approves it, and if you owned the property as of January 1, the assessed value of the unsecured personal property may be reduced or eliminated for the following Annual Unsecured Property Tax Bill.

14. What is the relationship between the *Application for Reassessment of Property Damaged or Destroyed by Misfortune or Calamity* and the Decline-in-Value Review authorized by Proposition 8?

The *Application for Reassessment of Property Damaged or Destroyed by Misfortune or Calamity* provides temporary tax relief to negatively impacted property owners until their property is fully repaired, restored or reconstructed. The Decline-in-Value Review, authorized by Proposition 8, provides for a temporary reduction to the property's assessed value for reasons other than misfortune, calamity or disaster.

15. How do I change my mailing address on file with the Assessor to reflect where I am currently staying?

Information on how to change a mailing address is available on the Assessor's website at assessor.lacounty.gov/homeowners/change-mailing-address.

16. What advice can you offer us about how to protect ourselves from property-related scams that might develop?

Rely on your common sense. If something does not make sense to you, ask for a business card or request additional information and then take steps to verify the firm and the representations its agents have made to you. Occasionally, it is necessary for an appraiser from the Assessor to visit and physically inspect property for assessment purposes. Appraisers carry their official County of Los Angeles photo identification. You should not admit any person claiming to work for the Assessor to your property if they cannot show their official County photo identification. Also, beware of government imposters – persons who identify themselves as City, County, or State staff – who ask you for information that is out of the ordinary, e.g., personal identification or financial information.

With the Homeowner Alert Service (e-Notification), you can register your email address now to be alerted whenever a foreclosure, transfer of title, or mortgage is recorded on your property with the Los Angeles County Registrar-Recorder/County Clerk. This notification

Frequently Asked Questions (FAQ) for Wildfires and Other Emergencies Implications to Property Assessments/Tax Bills

allows property owners a means to identify potential real estate fraud activity, such as a fraudulently recorded deed. In the future, additional features like submittable forms will become available. Information on how to register is available on the Assessor's website at assessor.lacounty.gov/news-information/enotification.

The County of Los Angeles Department of Consumer and Business Affairs also has important information available on its website regarding real estate fraud (dcba.lacounty.gov/portfolio/homeowner-notification-program-2/) and measures you can take to protect yourself from post-disaster scams (dcba.lacounty.gov/newsroom/protecting-yourself-after-the-disaster/).

17. How do I submit/check the status of my M&C claim?

Contact the Assessor at:

- Download an M&C claim at:
<https://assessor.lacounty.gov/tax-relief/disaster-relief>
- For questions or status, contact Misfortune and Calamity Unit Online:
<https://assessor.lacounty.gov/contact/assessor>
Email: relief@assessor.lacounty.gov Telephone:
(213) 974-8658

18. Who do I contact for assistance?

Assessor

- Misfortune and Calamity Unit
Telephone: (213) 974-8658
Email: relief@assessor.lacounty.gov

Auditor-Controller

- Property Tax Services Division
Telephone: (213) 974-8368
Email: Propertytax@auditor.lacounty.gov

TTC

- File a Penalty Cancellation Request at:
<https://ttc.lacounty.gov/penaltycancellation-request-2/>

**Frequently Asked Questions (FAQ) for
Wildfires and Other Emergencies
Implications to Property Assessments/Tax Bills**

- Submit Public Inquiries at: <https://ttc.lacounty.gov/publicinquiries/>
Telephone: (213) 974-2111



JEFFREY PRANG
Assessor

**OFFICE OF THE ASSESSOR
COUNTY OF LOS ANGELES**

500 WEST TEMPLE STREET
LOS ANGELES, CALIFORNIA 90012-2770
assessor.lacounty.gov
1(888) 807-2111



**REASSESSMENT OF PROPERTY DAMAGED OR
DESTROYED BY MISFORTUNE OR CALAMITY**

Your application for *Reassessment of Property Damaged or Destroyed by Misfortune or Calamity* is enclosed. Section 170 of the Revenue and Taxation Code of the State of California requires the following:

1. The applicant must be the person who owned, possessed, or had control of the damaged or destroyed property as of January 1. You may also apply if you acquired the property after January 1 and are liable for the property taxes for the following tax year (July 1 through June 30).
2. The damage must be a direct result of misfortune or calamity through no fault of the applicant. Additional considerations may apply as follows:
 - a. In an area or region proclaimed by the Governor to be in a state of disaster, damage may include the loss in value of the property resulting from restricted access to the property caused by the major misfortune or calamity, or
 - b. In the case of possessory interest in federal or state government owned land, the damage may include the suspension or restriction of the permit or right to enter upon the land resulting from misfortune or calamity.
3. Damage to the taxable property must be at least \$10,000.
4. The application must be executed under penalty of perjury, or if executed outside the State of California, verified by affidavit.
5. THE APPLICATION MUST BE FILED NO MORE THAN 12 MONTHS AFTER THE OCCURRENCE OF THE DAMAGE.

Should a refund be issued as a result of the reassessment of the damaged property, you still must pay the annual property tax bill. If the misfortune or calamity damage and restoration occur in the same tax year, you will receive a refund as of the date of damage but will also be issued a supplemental tax bill as of the date of restoration.

If you qualify for reassessment according to the above provisions, please complete the enclosed form and return it to this office, Attention: MCU, Room 286. Your property may be reappraised and you may receive a corrected tax bill or refund. The adjustment and proration of taxes will be based upon the reduction in value from the date of damage to the end of the fiscal year.

If you have any additional questions or need any further assistance, please contact us at 213.974.8658.



Application for Reassessment Property Damaged or Destroyed by Misfortune or Calamity

IMPORTANT Applications will not be accepted more than 12 months after the date of damage.

In accordance with Section 170 of the Revenue and Taxation Code of the State of California, I hereby apply for reassessment of the following property which was damaged or destroyed through no fault of my own. **The damage was at least \$10,000.**

1. Address of Damaged Property Number/Street/City/ZIP

2. Type of Damaged Property

Real Property Boat or Aircraft Business Personal Property Manufactured Home

3. Tax Bill Information (if available)

Secured Tax Bill Map Book _____ Page _____ Parcel _____
 Unsecured Tax Bill Boat or Aircraft Registration No. _____
 Unsecured Tax Bill Assessment No. _____ Index No. _____ Bill No. _____

4a. Date on which the Damage Occurred

4b. Date Repaired

5. Cause of the Damage

6. Describe the Damage (use reverse side for additional information or remarks)

7a. Amount of the Damage to Real Property

\$

7b. Amount of the Damage to Taxable Personal Property
(Do not include household furnishings or personal effects)

\$

Please attach copies of repair bills or estimates. (This does NOT extend the 12 month filing requirement.) If bills or estimates are acquired after filing this application, mail copies to the address below.

We strongly recommend that you include photographs of the damaged property with this application.

IMPORTANT I declare under penalty of perjury that all of the foregoing statements are, to the best of my knowledge, true and correct. If my property is reassessed, and taxes have been paid, this application shall constitute a claim for refund.

Applicant Name

Mailing Address Number/Street

City or Town, State and ZIP Code

Email Address

Telephone Number (including area code)

Applicant Signature

Date

MAIL TO:

Los Angeles County Assessor
500 West Temple Street, MCU Room 286, Los Angeles, CA 90012-2770

Office of the Assessor • 213.974.3211 • Website: assessor.lacounty.gov

"Valuing People and Property"

DATE OF FILING:	ASSESSOR'S USE ONLY
	T.R.A.
	MAP BOOK
	PAGE
	PARCEL



JEFFREY PRANG
ASSESSOR

Property Tax Installment Deferral Application Property Damaged or Destroyed by Misfortune or Calamity

This relief is available for property damaged by a disaster including restricted access in an area proclaimed by the Governor to be in a state of disaster.

THIS APPLICATION MUST BE RECEIVED BY THE ASSESSOR NO LATER THAN 5:00 P.M. ON OR BEFORE THE DELINQUENCY DATE OF THE PROPERTY TAX BILL INSTALLMENT DUE FOLLOWING THE CALAMITY (DEC 10 OR APR 10).

FROM: (Name) _____

(Address) _____

(Parcel Number) _____

I am an owner of eligible property in Los Angeles County which suffered substantial damage as a result of a calamity or disaster not of my own fault. I pay my property taxes directly and not through an impound account. I have also filed a claim for reassessment pursuant to section 170 of the Revenue and Taxation Code.

(Please check the appropriate box below)

I live on the property, am eligible for the Homeowner's Exemption and my property has suffered at least \$10,000 in damage due to a calamity or misfortune.

- or -

I own other property which has suffered damage of at least 20% of its fair market value due to a calamity or misfortune.

NOTICE: I understand that if, following review pursuant to application for reassessment of property damage by misfortune of calamity, the assessor determines that an owner who applied and was granted a deferral of property taxes did not file the claim in good faith, the owner shall be assessed a delinquency penalty for the nonpayment of the deferred taxes.

I have read and understand the above information concerning eligibility for requesting deferral of my property tax payment. I believe that I meet the above requirements and hereby apply for a deferral of my property tax payment. I understand that taxes deferred pursuant to this application are due no later than 30 days after I receive a corrected tax bill for my damaged property.

Signature / Print Name

Date

Daytime Phone: _____ e-mail address: _____

PLEASE MAKE A COPY FOR YOUR RECORDS

MAIL TO:

Los Angeles County Assessor
500 West Temple Street, MCU Room 286, Los Angeles, CA 90012-2770
Office of the Assessor • 213.974.8658 • Website: assessor.lacounty.gov

"Valuing People and Property"

Assessor's Use Only	
Approved <input type="checkbox"/>	Denied <input type="checkbox"/>
Initials	Date



ONLINE RESOURCES FOR TAXPAYERS IMPACTED BY WILDFIRES

ttc.lacounty.gov | (213)974-2111 | 500 W. Temple St, Los Angeles CA

PENALTY CANCELLATION

The Treasurer and Tax Collector (TTC) recognizes that residents who have been displaced and/or evacuated, as well as first responders and employees working for responding agencies, may have challenges making timely payments by the delinquency date. Those impacted by the fires who cannot pay the property tax by the delinquency date may file for a penalty cancellation online at ttc.lacounty.gov/penalty-cancellation-request-2/ or by completing the paper application below.



Scan the QR code to apply for penalty cancellation.

On the R&TC Section drop-down option, select "4985.2 - Wildfires" to help expedite your request.

PUBLIC INQUIRIES

Property owners may obtain answers to inquiries on the TTC website, including viewing property tax bills at ttc.lacounty.gov/request-duplicate-bill/. Property owners may also submit inquiries at ttc.lacounty.gov/public-inquiries or call the toll-free Property Tax Information Line at 1 (888) 807-2111, where automated information is available 24 hours a day, 7 days a week.

Scan the QR code to submit an inquiry.

Use the "Other" option and in the comment box, include the word "Wildfires" to help expedite your inquiry.



EMAIL NOTIFICATION SERVICE

Property owners can subscribe and receive property-tax related emails from the Treasurer and Tax Collector at ttc.lacounty.gov/eNotify.



COUNTY OF LOS ANGELES TREASURER AND TAX COLLECTOR

ELIZABETH BUENROSTRO GINSBERG
TREASURER AND TAX COLLECTOR

Kenneth Hahn Hall of Administration
225 North Hill Street, 1ST Floor Lobby, Los Angeles, CA 90012
Post Office Box 512102, Los Angeles, CA 90051-0102
ttc.lacounty.gov and propertytax.lacounty.gov

Board of Supervisors
HILDA L. SOLIS
First District
HOLLY J. MITCHELL
Second District
LINDSEY P. HORVATH
Third District
JANICE HAHN
Fourth District
KATHRYN BARGER
Fifth District

PENALTY CANCELLATION REQUEST

Assessor's Identification Number (AIN) or Assessor's Bill Number: _____

Taxpayer Name: _____

Claimant Name: _____

Mailing Address: _____

Daytime Telephone: () _____ **Email:** _____

Please indicate the type of tax bill, year and installment period(s) for which you are requesting a penalty cancellation. If your request is for more than two tax years, please submit an additional Penalty Cancellation Request form(s) for the additional tax year(s). Each request must be signed and dated.

Annual Supplemental Prior Years Unsecured Adjusted Bill

Tax Year _____ Installment 1st 2nd Penalty Paid \$ _____

Tax Year _____ Installment 1st 2nd Penalty Paid \$ _____

Please fully describe the reason(s) for filing this claim. Attach all supporting documentation (if you require additional space, attach additional sheets to the request):

I declare under penalty of perjury that the information contained in this claim is true and correct and that I am signing as the assessee of record or his/her authorized agent.

Signature: _____ Date: _____

Sign and mail the request, along with all your supporting documentation to the address below:

Treasurer and Tax Collector
County of Los Angeles
Post Office Box 512102
Los Angeles, CA 90051-5479

You may also visit our website at ttc.lacounty.gov/penalty-cancellation-request-2 to make an online request for penalty cancellation.

PENALTY CANCELLATION REQUEST

PLEASE REVIEW THIS IMPORTANT INFORMATION BEFORE COMPLETING YOUR REQUEST

A taxpayer may request cancellation of any penalty assessed on a secured or unsecured property by completing and submitting this request. The request is required to be completed with all supporting documentation, and it must be signed.

The following summarizes key sections of the California Revenue & Taxation Code (R&TC) that provide the legal basis to determine when a tax payment is considered timely, or when a tax penalty cancellation request can be granted. For the complete R&TC, go to: leginfo.ca.gov/html/rtc_table_of_contents.html.

- | | |
|---------------|--|
| 2512 | Proof the United States Postal Service took custody of the payment on or before the delinquency date. |
| 4911 | Payment was made to an incorrect property by mistake. |
| 4985 | An error expressly made by the tax collector, the auditor, or the assessor. |
| 4985.2 | Circumstances beyond the taxpayer's control and occurred notwithstanding the exercise of ordinary care in the absence of willful neglect. Examples that may qualify: <ul style="list-style-type: none">• Specific medical conditions causing unexpected hospitalization on the delinquency date.• Natural Disasters. (e.g. Wildfires)• Death of the Property Owner of Record on or before the delinquency date.• Government Declared State of Emergency. |
| 4986 | Penalty cancellation is to correct a specific Los Angeles County error. |

In general, the Treasurer and Tax Collector (TTC) attempts to respond to all requests within 45 days.

- **Approval of a Penalty Cancellation Request**
If the request for penalty cancellation is approved, the TTC will respond to the taxpayer confirming the cancellation.
- **Denial of a Penalty Cancellation Request**
If the request for penalty cancellation is denied, the TTC will respond to the taxpayer explaining the reason for the denial.
- **Appealing a Decision**
Whenever a request for penalty cancellation is denied, the TTC response will state that the taxpayer may appeal the decision and will provide the taxpayer with the appropriate instructions.

For additional questions, please call the following numbers between 8:00 a.m. and 5:00 p.m. Pacific Time, Monday through Friday, excluding Los Angeles County holidays, at:

- Secured Property Tax Information at 1(213) 974-2111 or toll-free within Los Angeles County at 1(888) 807-2111.
- Unsecured Property Tax Information at 1(213) 893-7935.

Please visit the website at ttc.lacounty.gov for general property tax information.

ASSESSOR WEBSITE
QR CODE

**To access: open your phone's camera app, and point it at the QR code.
Follow the instructions on your screen to complete the action.**

