



General Information

- By law, California real estate is valued each year as of January 1 (lien date) for property tax purposes.
- Property taxes are assessed to the owner of real estate on January 1.
- Property tax bills are mailed in September to the owner of property on January 1.
- New owners may receive a tax bill with the prior owner's name (January 1 is the controlling date).
- New owners are responsible for property tax payments as soon as they acquire the property.
- Check for unpaid taxes on the Tax Collector's website, <http://tax.ocgov.com> (Pay/Review Your Property Taxes).
- Your name may not appear on the tax bill for up to 1 year.
- Homeowners that occupy their home as their principal residence may qualify for an exemption that could reduce their taxable value by \$7,000 and save them about \$70 per year in property taxes.
- New owners will receive a Notice of Supplemental Assessment and a Supplemental Tax Bill (this process can take up to 9 months from when you acquired the property).
- Information on the tax-saving programs administered by the Assessor Department is posted on this website.

Homeowners May Save About \$70 Each Year

The California Constitution provides a \$7,000 reduction in taxable value for a qualifying owner-occupied home, and can reduce property taxes by about \$70 per year. The home must have been the principal place of residence of the owner on the lien date, January 1st. To request a Homeowners' Exemption claim form, please call (714) 834-3821. Homeowners' Exemption claimants are responsible for notifying the Assessor when they are no longer eligible for the exemption. Failure to notify the Assessor may result in a bill for the exempted taxes plus penalties and interest.

File your claim form with the Assessor for free - no filing fee is required. Be aware that some companies not affiliated with the Assessor or the County may send official-looking forms, and require a filing fee of \$50 or more.

Please call (714) 834-2727 for more information.

www.ocgov.com/assessor



Taxable New Construction vs. Non-Taxable Maintenance Or Replacement

- New construction is taxable under California law, but does not trigger a reassessment of the entire property.
- The market value of new construction is added to the existing Proposition 13 value.
- New construction is subject to a one-time supplemental assessment upon completion of construction.
- Maintenance or replacement of existing items is not taxable.

Examples of Taxable New Construction

- New buildings or structures, or significant remodeling that changes the utility or effective age of a property.
- New additions to real property including room additions, room conversions, garages, other structures, swimming pools, spas, patio covers, enclosed patios, porches, central heating/air conditioning, fireplaces, decks, fences or flatwork.
- Land development (grading, infrastructure, foundations).

Examples of Non-Taxable Maintenance or Replacement

- Maintenance or replacement of existing improvements including roofs, garage doors, kitchen cabinets or counters, flooring, patio covers, central heating or air-conditioning equipment, windows, doors, decks, flatwork, fences.
- Replacement item(s) must be of similar size to those being replaced.
- Loans and refinancing will not increase the taxable value, regardless of the loan amount.

New Construction Specifically Excluded from Assessment

- Active solar energy systems or seismic rehabilitation and retrofitting improvements.
- Construction or installation of fire sprinkler or detection system.
- Structural improvements to make an existing building or structure more accessible to, or more usable by, a disabled person. A claim form and physician's statement are required.

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