



## NOTICE OF IMPENDING DEFAULT FOR FAILURE TO PAY PROPERTY TAXES ON REAL PROPERTY

Pursuant to Section 3351, 3352 and 3353 of the  
California Revenue and Taxation Code

And shall be published annually, on or before June 8



I, Shari L. Freidenrich, Orange County Treasurer-Tax Collector, State of California, certify as follows:

That at 12:01 a.m. on July 1, 2025, by operation of law, any real property (except possessory interests and previously tax-defaulted property) for which property taxes, penalties and costs levied for the fiscal year 2024–2025, and/or delinquent supplemental property taxes levied prior to the fiscal year 2024–2025, not redeemed (paid in full) by June 30, 2025, shall be declared tax-defaulted.

The property owner may avoid tax-defaulted status if payment of all unpaid property taxes, penalties and costs is either postmarked or received by the Office of the Treasurer-Tax Collector on or before June 30, 2025. Payment can be made online up to midnight on June 30, 2025, through the Tax Collector's secure website at [TaxBill.octreasurer.gov](http://TaxBill.octreasurer.gov). If the property is not paid in full (partial payments are not accepted) by June 30, 2025, a Five-Year Payment Plan may be established by 5:00 pm on June 30, 2025, and maintained for tax-defaulted property.

Real property remaining in a tax-defaulted status for five or more years may become subject to the Tax Collector's power to sell. Once subject to the power to sell, any tax-defaulted real property may be sold by the Tax Collector at a public auction in satisfaction of the tax lien and a payment plan will no longer be available and 100 percent of the amount outstanding, including any unpaid property taxes, assessments, penalties and fees as prescribed by law, must be repaid to avoid being sold at a public auction.

A detailed listing of real property that is tax-defaulted for three or more years and for which the latest reminder notice or redemption notice as returned as undeliverable is published on or before September 8th, unless that property is redeemed prior to its publishing, and will be viewable at [octreasurer.gov/taxdefaultedproperty](http://octreasurer.gov/taxdefaultedproperty).

All information concerning paying the full taxes due or the initiation and maintenance of a payment plan of tax-defaulted property will be furnished, upon request, by the Office of Shari L. Freidenrich, Treasurer-Tax Collector, in person at the County Service Center at 601 North Ross St., Santa Ana, California, by mail at P.O. Box 4515, Santa Ana, CA 92702-4515, at [TaxBill.octreasurer.gov](http://TaxBill.octreasurer.gov), by email at [AskTaxCollector@octreasurer.gov](mailto:AskTaxCollector@octreasurer.gov) or by phone at (714) 834-3411.

I certify, under penalty of perjury, that the foregoing is true and correct.

/S/ Shari L. Freidenrich, CPA  
Orange County Treasurer-Tax-Collector  
Executed at Orange County, Santa Ana, California on May 14, 2025.  
Published in the Orange County Register on May 21, May 28 and June 4, 2025.