

IMPORTANT SECURED PROPERTY TAX INFORMATION

Translations for certain property tax information in five languages is available at octreasurer.gov

1. **DETERMINATION OF TAXES:** Taxes are levied at 1% on property based on the value determined by the Assessor at 12:01 A.M. on January 1, 2026. The Assessor calculates the assessed value & any changes in assessed values (which may cause a corrected bill to be mailed). Contact the Assessor for property values, exemptions, owner names & address changes at ocasessor.gov or (714) 834-2727.

2. **EXEMPTIONS:** All exemptions are processed by the Assessor. If no exemption appears on this bill and you believe you qualify or the exemption is incorrect, contact Homeowners' Exemption at (714) 834-3821, Veterans' (Disabled Veterans') Exemption at (714) 834-5945 and Institutional Exemptions at (714) 834-2779.

3. **ASSESSMENT APPEAL DUE BY DECEMBER 1, 2026:** If you disagree with the assessed value as shown on this property tax bill, you have the right to an informal assessment review by contacting the Assessor at (714) 834-2727. If you appeal or dispute an assessment, you are still responsible for the timely payment of taxes. If timely payment is not received, all applicable penalties and fees will be charged. If appeal is granted, you may receive a tax refund if property taxes have been paid in full. If you and the Assessor are unable to agree on value pursuant to the informal assessment review, you may file a formal appeal by completing an Assessment Appeal Application with the Office of the Clerk of the Board of Supervisor's Assessment Appeals Division between July 1 and December 1, 2026. The application is available securely online at cob.oc.gov/appeal-your-property-value, in person at the Office of the Clerk of the Board of Supervisor's Assessment Appeals Division, 400 W Civic Center Drive, Room 110, Santa Ana or call (714) 834-2331, ext. 1.

4. **NO LONGER OWN PROPERTY:** Please report the sale to the Assessor at (714) 834-5031 and forward this statement to the new owner or return it to us. Payment of property taxes is the responsibility of the current owner. You will continue to receive property tax bills until the ownership information is updated by the Assessor and sent to the Tax Collector.

5. **RECEIPT OF A TAX BILL:** Under State law it is the property owner's responsibility to ensure property taxes are paid. Property tax bills are addressed to owners of record according to the information included on recorded documents or mailing instructions provided to the Assessor by the property owner. Failure to receive a tax bill does not relieve the taxpayer of responsibility to pay taxes when due or provide a valid reason for cancelling delinquent penalties. Only one property tax bill will be mailed per year and includes payment stubs for both installments. Tax Bill copies are available at TaxBill.octreasurer.gov.

6. **PAYMENTS: Partial payments of secured property taxes are not allowed.**

eCHECK: Pay your bill by eCheck at TaxBill.octreasurer.gov using a checking or savings account at **no cost**. Make sure you enter your email address to receive your payment receipt by email and retain the confirmation number from the website when the transaction is completed as proof of timely payment. If a confirmation number is not provided, the payment was not processed. You will receive same day credit for payment, but it may take 2-3 business days to be debited from your bank account. Online payments through the Tax Collector's authorized website must be completed on or before 11: 59 P.M. PT on the due date to avoid penalties.

(A)

(B) MAIL OR IN PERSON (octreasurer.gov/Postmarks): Mailed payments must be postmarked by the U.S. Post Office (USPS) on or before the last timely payment date to avoid late penalties. If the payment envelope is not postmarked by the USPS, then it will be considered received as of the date received in our office. **Office machine cancellation marks will not be accepted.** Have your envelope hand-stamped with a USPS postmark as local Post Offices no longer postmark mail or mail well before the last timely payment date. Checks must be payable to County of Orange, paid in U.S. currency and drawn on a U.S. bank. Checks are processed electronically, and your bank account may be debited the same day payment is received. In the event that your check is returned unpaid by your bank, we may re-present your check electronically. Payments made in person must be received by 5:00 P.M. PT on the last timely payment date. Do not send cash by mail or deposit cash in the drop box. Taxpayers are strongly encouraged to avoid paying with cash and pay by check, money order or cashier check.
- (C) CREDIT/DEBIT CARD:** Pay your bill online at Taxbill.octreasurer.gov using a credit or debit card (a 2.25 % service fee applies with a minimum charge of \$1.50). Acceptable credit cards include American Express, Discover, Visa, and Mastercard. The service fee is charged by the credit card processor, and the County of Orange does not benefit in any way from the fee. Retain the payment receipt from the website by writing it down, taking a photo or keeping your confirmation email as proof of timely payment. If a confirmation number is not provided, the online payment was not processed. Payments processed through the Tax Collector's authorized website on or before 11:59 P.M. PT on the due date will be considered timely.

(D) ONLINE BANKING: These payments must be received by our office on or before the last timely payment date. You will be charged late penalties if payment is received from your bank after the last timely payment date. To ensure timely credit and avoid late penalties, request online bill payments at least ten business days prior to the last timely payment date. Payments must be made payable to the County of Orange and include the Parcel Number in the account number field (XXX-XXX-XX). Do not include any other characters with your parcel number.

(E) TAXES PAID BY A MORTGAGE COMPANY/LENDER: Property owners with impounded secured taxes are only sent a sealed postcard with links to the online tax bill. Although your mortgage company may deduct your payment from your impound account a few weeks prior, they usually send it to us just prior to the last timely payment date. If you have an impound account and receive this secured property tax bill, contact your mortgage company. If you no longer have an impound account, you are responsible for paying timely. Supplemental property taxes are usually not paid by mortgage companies. Check for payment status online right before last timely payment date.

7. **PAYMENT DUE DATES AND LATE PENALTIES:** The first installment is due November 1, 2026. A 10% penalty applies to late first installment payments after December 10, 2026. The second installment is due February 1, 2027. A 10% penalty plus a \$23 fee applies to late second installment payments after April 12, 2027. Properties with unpaid property taxes at the close of business June 30, 2027 shall become tax-defaulted. An additional fee of \$15.00 plus penalties at the rate of 1.5% per month (18% per year) will be added to the amount due on the 1st of each month until taxes are paid in full. Penalty Cancellation Request Form: octreasurer.gov/PenaltyInfo.

8. **DELINQUENT TAXES:** If your property tax bill is red and includes an urgent reminder message in the Important Information section on the front of the bill, then there are unpaid taxes from a previous year that are not included in the amount due on this bill. In addition to the current year taxes due, you need to pay the unpaid property taxes from a prior year which have additional late penalties, including 1.5% monthly interest charges. If a property has at least one delinquent installment for five or more years and is not on a valid payment plan, the Tax Collector is required by law to record a notice of "power to sell" on all tax-defaulted properties. Such properties are subject to sale at a public auction. To prevent property from being sold at auction, all taxes, penalties and fees must be paid before the auction date. View an online statement at TaxBill.octreasurer.gov. Payment plans are available at octreasurer.gov/PaymentPlans.

9. **FEDERAL TAX ID/W-9:** If you need a current W-9 in order to make payment, fax your request to (714) 834-2912 or email W9Requests@octreasurer.gov.
- We do not issue 1099 tax statements for filing with your state or federal income tax return. Keep a copy of your bill to report your tax information or print a copy of the bill on our website at TaxBill.octreasurer.gov.
- Prop 19: If you requested a transfer and it was approved, penalties on prior bills may be cancelled.
-
- 2026-27 SECOND INSTALLMENT PAYMENT**
Pay online for free by eCheck with same day credit & emailed confirmation and avoid mail fraud. If mailing, get hand cancelled by USPS to avoid late penalties.
-
- PAYING IN PERSON?**
View parking options at octreasurer.gov/octaxparking
P4 onsite lot offers 30 minutes free parking
Avoid paying with cash and obtain a cashier's check from your bank.
- Where Do Your Property Tax Dollars Go? octreasurer.gov/statistics
-
- SIGN UP AT OCTREASURER.GOV/ESUBSCRIPTIONS TO RECEIVE PAYMENT REMINDERS BY TEXT OR EMAIL, TO AVOID LATE PENALTIES.
- For questions or more information on the following, please contact:
- | | | |
|-----------------------------|----------------|--|
| Assessed Values: | (714) 834-2727 | ocasessor.gov |
| Assessment Appeals: | (714) 834-2331 | cob.oc.gov |
| Change of Address: | (714) 834-2939 | ocasessor.gov |
| Change of Ownership: | (714) 834-5031 | ocasessor.gov |
| Recorded Documents: | (714) 834-2500 | ocreclorder.com |
| Tax Payments and Inquiries: | (714) 834-3411 | octreasurer.gov |
| Tax Rates: | (714) 834-2455 | ocauditor.gov |
- DO NOT STAPLE, TAPE OR CLIP YOUR PAYMENT STUB TO YOUR CHECK.
DO NOT WRITE ON OR BELOW THE SCAN LINE AT THE BOTTOM OF THIS STUB.
-
- 2026-27 FIRST INSTALLMENT PAYMENT**
Pay online for free by eCheck with same day credit & emailed confirmation and avoid mail fraud. If mailing, get hand cancelled by USPS to avoid late penalties.
-
- PAYING IN PERSON?**
View parking options at octreasurer.gov/octaxparking
P4 onsite lot offers 30 minutes free parking
Avoid paying with cash and obtain a cashier's check from your bank.
- Where Do Your Property Tax Dollars Go? octreasurer.gov/statistics
-
- SIGN UP AT OCTREASURER.GOV/ESUBSCRIPTIONS TO RECEIVE PAYMENT REMINDERS BY TEXT OR EMAIL, TO AVOID LATE PENALTIES.
- For questions or more information on the following, please contact:
- | | | |
|-----------------------------|----------------|--|
| Assessed Values: | (714) 834-2727 | ocasessor.gov |
| Assessment Appeals: | (714) 834-2331 | cob.oc.gov |
| Change of Address: | (714) 834-2939 | ocasessor.gov |
| Change of Ownership: | (714) 834-5031 | ocasessor.gov |
| Recorded Documents: | (714) 834-2500 | ocreclorder.com |
| Tax Payments and Inquiries: | (714) 834-3411 | octreasurer.gov |
| Tax Rates: | (714) 834-2455 | ocauditor.gov |
- DO NOT STAPLE, TAPE OR CLIP YOUR PAYMENT STUB TO YOUR CHECK.
DO NOT WRITE ON OR BELOW THE SCAN LINE AT THE BOTTOM OF THIS STUB.