



OC Treasurer-Tax Collector



Property Tax Payment Questions: AskTaxCollector@octreasurer.gov
(714) 834-3411 (9:00 A.M. - 5:00 P.M., Monday - Friday)

TaxBill.octreasurer.gov

Safe. Secure. Fast.

octreasurer.gov

Important Tax Dates



1st Installment Due.....**11-1-26**
Penalty After**12-10-26**
2nd Installment Due.....**2-1-27**
Penalty After.....**4-12-27**

octreasurer.gov/keypropertytaxdates

Local Post Offices no longer apply postmarks

octreasurer.gov/postmarks

Avoid Mail Fraud, Pay by eCheck Online

TaxBill.octreasurer.gov

Convenient & Secure:

- ✓ Online/Emailed Confirmation
- ✓ Same Day Credit



eCheck - no service fee

Credit/Debit Card - 2.25% service fee

octreasurer.gov/paymentoptions



Self-Serve by APN/Address



- View tax amounts due
- View all current/prior bills (17 years)
- View payment received status
- View payment history (2-3 years)
- View GIS parcel map
- Check for exemptions



Info/Payment Reminder Sign up!

Never miss a payment. **Register for text/email payment reminders.**

octreasurer.gov/eSubscriptions

Information at
ocassessor.gov

- Change of address
- Prop 19 transfers
- Check for qualifying exemptions
- Prop 13 information
- Apply for disaster relief (temp tax reduction)



Avoiding Penalties

Access the Top 5 Tax Tips:

octreasurer.gov/paymenttop5

Penalty Charges, By the Numbers:

- 10% penalty for first installment payment after **12-10-26**
- 10% penalty & \$23 fee on second installment if first installment & any associated penalties are unpaid or second installment is received after **4-12-27**
- \$15 fee if either installment is unpaid on **7-1-27**, plus 1.5% interest on unpaid balances charged monthly on the first day of each month until paid

Penalty Cancellation/Payment Plans:



- **Penalty Information:**
– octreasurer.gov/penaltyinfo
- **Tax Delinquency Payment Options:**
– octreasurer.gov/paymentplans
- **Tax Postponement Application:**
– emailpostponement@sco.ca.gov

Helpful Property Tax eGuides

- ✓ New Homeowner*
- ✓ Business

octreasurer.gov/propertytaxeguides

**Includes information on supplemental tax bills*



Getting to know: Where Your Tax Dollars Go!



Note: County includes 1 cent for public libraries



TREASURER-TAX COLLECTOR PROPERTY TAX INFORMATION

(octreasurer.gov has five language translation options)



VALUATION ASSESSMENT APPEALS DEADLINE 12-1-2026

Questions? (714) 834-2727 or ocassessor.gov

The assessment value (A/V) of property is determined by the County Assessor and is assessed to the Owner of Record as of January 1 at 12:01 A.M. each year. Any increase or decrease in the base value due to a re-assessable event, such as change of ownership or new construction, will be assessed on a supplemental property tax bill. Once you receive the A/V notice from the Assessor, start checking online for the supplemental tax bill if not received by mail.

PROPERTY TAX POSTPONEMENT FOR SENIOR CITIZENS, BLIND, DISABLED PERSONS DELINQUENT PROPERTY TAX PROGRAM

The State Controller's Office accepts Property Tax Postponement applications from Oct. 1 to Feb. 10 each year. To request an application, email postponement@sco.ca.gov, call (800) 952-5661 or visit sco.ca.gov/ardtax_prop_tax_postponement.html

SUPPLEMENTAL PROPERTY TAX BILLS

A Supplemental Tax Bill will be issued shortly after you receive the A/V notice from the Assessor. Supplemental Tax Bills are due the last business day of the month following the bill date. Supplemental Tax Bills are issued by fiscal year so you may receive one or more bills, you can check the dates in the bill to see the fiscal year. **Many mortgage companies do not pay these bills, so check with them to avoid being charged a penalty for late payment as these bills have very limited cancellation exceptions** (octreasurer.gov/penaltyinfo).

NEW OWNER/REFINANCE/LOAN PAYOFFS

Under state law, new property owners are responsible for paying property taxes even if the property tax bill is mailed to the previous owner. You can view the property tax bill on our website at TaxBill.octreasurer.gov. Once you receive an A/V notice from the Assessor, start checking online for the supplemental tax bill to pay the tax change from the prior owner's value. If you have refinanced your loan or paid off your mortgage, you are responsible for making sure the property taxes are paid.

CHANGE OF OWNERSHIP

The law requires any transferee acquiring an interest in real property or manufactured homes subject to local property taxation to file a Change in Ownership Statement with the Recorder or Assessor (ocassessor.gov/forms). Failure to file a Change in Ownership Statement within 90 days from the date of a written request by the Assessor results in a penalty of either \$100 or 10% of the taxes applicable to the new base year value, whichever is greater.

CHANGE OF ADDRESS

To avoid late penalties and fees, notify the Assessor of any change in the mailing address. Failure to receive a tax bill does not relieve an Assessee of responsibility for the timely payment of taxes.

OWNERSHIP/EXEMPTIONS (HOMEOWNER, VETERAN, INSTITUTIONAL)

Contact the Assessor at (714) 834-2727 with any questions about ownership/exemptions or visit ocassessor.gov. See below.

CHANGE OF ADDRESS REQUEST *(Mail to Assessor)*

Property valuation information and tax bills are mailed to the current address on file with the Office of the Assessor. Property owners are responsible for notifying the Assessor if their mailing address has changed. To avoid unnecessary delays in mail delivery of tax bills, update your mailing address promptly.

Assessor Parcel Number (APN): _____ Effective Date of Address Change: _____
Property Owner Name: _____ Daytime Telephone: _____
Property Location: _____
New Mailing Address: _____
Street Address or P.O. Box City State Zip Code

Signature of Owner

Date

PLEASE MAIL COMPLETED
NOTICE TO:

ORANGE COUNTY ASSESSOR
ATTN: ADDRESS CONTROL
P.O. BOX 628
SANTA ANA, CA 92702-0628

Address Control Phone Number:
(714) 834-2939 for Real Property
Full form available at ocassessor.gov/forms



HOMEOWNERS' EXEMPTION TERMINATION NOTICE

(Complete this form to end an existing homeowners' exemption – Please type or print)

You are eligible for a Homeowners' Exemption if you owned and occupied a dwelling as your principal place of residence on January 1. You may file a claim by December 10 to receive a partial exemption (\$5,600) this year or file a claim by February 15 to receive the full \$7,000 exemption beginning next year. If you are no longer eligible for the Homeowners' Exemption indicated on your tax bill, you must notify the Assessor in writing by December 10. Failure to notify the Assessor may result in a bill for the exempted taxes plus penalties and interest.

I do not qualify for the Homeowners' Exemption because:

☐ I do not occupy the property as my principal residence _____ ☐ I do not own the property _____
Date you moved Date you sold the property

Name: _____ Daytime Telephone: _____

New Mailing Address: _____
Street Address or P.O. Box City State Zip Code

Signature of Owner

Date

Assessor Parcel Number

PLEASE MAIL COMPLETED
NOTICE TO:

ORANGE COUNTY ASSESSOR
ATTN: HOMEOWNERS'
EXEMPTIONS
P.O. BOX 628
SANTA ANA, CA 92702-0628

Call (714) 834-3821 for more
information or go to ocassessor.gov
to view other exceptions, such as Veterans',
Disabled Veterans' and Institutional

