



OC Treasurer-Tax Collector

Unsecured Property Tax Bill Information

octreasurer.gov

Certain Bill Information Available in 5 Languages Online



Due on Receipt, Delinquent after:



8-31-2026

10% + \$75 Penalty for Late Payment
View Bills & Pay Online 24/7



Moved? Didn't Receive Your Bill?

Search by business name at
TaxBill.octreasurer.gov
Address Change: **ocassessor.gov/forms**

Pay Online by eCheck



Safe, Secure, No-Cost

✓ Printed/eMailed Receipt

✓ Same Day Credit

✓ Avoid Mail Fraud/Delayed Postmarks

Pay electronically (required if taxes >\$50K annually)
eMail: **EFT@octreasurer.gov**

AVOID Penalties with these Tax Tips

1. No Proration for Unsecured Bills - Property Owner as of 1-1-2026 pays 100% of tax.
2. Appeal Requests Don't Postpone Payment Deadline- Appeal the assessed value by 11-30-2026, but pay tax bill amount by 8-31-2026 to avoid penalties. Refunds issued if assessed values are reduced.
3. Search online by Company Name, CF#, N#, etc. View online statement & pay online by eCheck (no service fee).
4. Hand-Cancel Mail-In Payments – Local Post Offices no longer postmark envelopes or mail 6-7 days early).

Unsecured (Personal) Property Examples



- Boats
- Aircraft
- Business Property
 - Machinery Tools
 - Furniture
 - Leased Equipment
 - Computers
 - Molds/Dies/Supplies
- Possessory Interest (delinquent)
- Mobile Homes (delinquent)

Personal Property with Assessed Values Less Than \$10,000 Are Tax-Exempt
(no Tax Bill)

SIGN UP for eReminders



Never miss a payment deadline:
Subscribe text/email payment reminders
Go to: octreasurer.gov/eSubscriptions

Impacts if Unsecured Property Taxes Are Not Paid by 8-31-2026:

- 10 percent plus \$75 Late Penalty
- 1.5 percent monthly interest (charged on 11-1-2026)
- Tax lien recording (after 11-1-2026) (affects credit rating)
- DMV vessel registration holds (Boats)
- Intercept of State tax refunds
- Summary judgments/legal actions/bank or property seizure

Property Tax eGuides



- ✓ New homeowner
- ✓ Business

octreasurer.gov/eguides

Where Your Tax Dollar Goes



octreasurer.gov/statistics



eMail: **AskTaxCollector@octreasurer.gov**

714-834-2930 (Business Property)

714-834-2772 (Boats/Aircraft)

714-834-2727 (Mobile Homes)

714-834-3411 (Tax Bill or Payments Questions)



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FREQUENTLY ASKED QUESTIONS

NOTE: Unsecured (Personal) Property under \$10,000 in assessed value is not taxed
Certain property tax bill information available at octreasurer.gov in five (5) languages

1. What types of property result in the issuance of an Unsecured Property Tax bill?

Personal property valued at \$10,000 or more, including boats, aircraft, business fixtures and business personal property (leased equipment, furniture, and computers). It also includes pro-rated Escape Assessments, Mobile Home, Possessory Interests (leased government property) and Supplemental property tax on real property that has changed ownership before reappraisal.

2. Why do I have to pay taxes on my boat/aircraft?

All business personal property and luxury property in the State of California is subject to an annual tax. Boats, except for those used in commerce or fishing, and personal aircraft are considered luxury items. In the County of Orange, if the assessed value is less than \$10,000, it qualifies as low value and is exempt from tax.

3. I no longer own the personal property assessed on the Unsecured property tax bill. What should I do?

The owner of personal property on January 1, 2026 is responsible for payment of the Unsecured property tax bill. Disposal, removal, or sale of the property after January 1, 2026 will not affect the property tax bill and you must pay the bill in full. Property taxes are not prorated due to the sale or disposal of taxable personal property after January 1. Any proration of the tax is strictly a private matter between the seller and buyer. If the personal property was sold or disposed of before January 1, 2026, contact the Office of the Assessor for assistance at 714-834-2930 and to notify them that you no longer own the property to avoid getting the FY 2026-27 property tax bill.

4. Do I need to pay the Unsecured property tax bill while appealing/talking with the Assessor/Clerk of the Board about a reduction in the VALUE assessed?

Yes. To avoid penalties, liens, and other enforcement of collection actions, the Unsecured property tax bill is due on receipt and becomes delinquent after August 31, 2026. If the assessed values are reduced, a refund will be issued for any overpayment. Appeals must be filed with the Clerk of the Board by November 30, 2026 at cob.oc.gov/appeal-your-property-value.

5. Why did I receive an Unsecured property tax bill if I do not own any personal property?

Property tax assessments on real estate where the real estate was sold prior to the enrollment of the property tax bill are no longer a lien on that real estate. These Supplemental property tax bills are prorated to cover the ownership period of the prior owner(s) and enrolled on the Unsecured property tax roll as the personal liability of the former property owner(s) as a Supplemental Unsecured property tax bill. In addition, unpaid property taxes on mobile homes and possessory interest tax bills are transferred after June 30 to the Unsecured tax roll as the personal liability of the Assessee(s).

6. How do I avoid the late penalties?

The Unsecured Property tax bill is due on receipt and delinquent after **August 31, 2026**. You can pay online at TaxBill.octreasurer.gov or mail your payment. Mailed payments must be received or have a USPS postmark on or before August 31. Make sure you request a hand-stamped postmark from the post office if you wait until the week to mail your payment as local post offices no longer postmark mail, learn more by going to octreasurer.gov/postmarks.

7. I have moved, how do I get the Unsecured Property Tax Bill to my new address?

The Office of the Assessor processes all ownership and address changes, contact them at 714-834-2930 or at ocassessor.gov. All tax bills are maintained online and you can search by business name, CF #, N#, or TC Ref # or Tax Lien #. Sign up for payment reminders at octreasurer.gov/eSubscriptions to avoid late penalties.

8. I am a new business owner, do I need to file anything with the County?

Information on Business Personal Property filings (571-L form) are at ocassessor.gov/personal-property-assessments/business-personal-property. Information is also available in the Property Tax Guide at octreasurer.gov/eguides. Failure to file will result in the Assessor estimating the value of your business property and adding a 10 percent penalty.

9. What will happen if I don't pay my unsecured taxes by August 31, 2026?

Pursuant to California Revenue and Taxation Code Section 2922, a 10 percent penalty and a Notice of Enforcement penalty (\$75) will be added on September 1, 2026. If the unsecured taxes remains unpaid after October 31, 2026, additional penalties of 1 ½ percent per month (18 percent annually) attach on the first day of each succeeding month.