



THE **ORANGE COUNTY** GUIDE TO

PROPERTY TAXES

2018-2019

PREPARED BY ERIC WOOLERY, CPA
ORANGE COUNTY AUDITOR-CONTROLLER

WELCOME

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I am pleased to present the taxpayers of Orange County with the 2018-19 Orange County Guide to Property Taxes, the first ever annual property tax report to be produced by the Orange County Auditor-Controller's office. We hope that this report will make the complex system of property taxes easier to understand for property owners, citizens and taxpayers of Orange County and that by reading this report, citizens will be able to fully understand the importance of their property taxes in the Orange County economy.

This year's report was produced in cooperation with the Orange County REALTORS®, Orange County's professional association of licensed realtors. OC REALTORS' mission is to provide education, services and resources to their members; and to advocate for the protection of real property rights. OC REALTORS is committed to protecting realtor interests and property rights through effective education and advocacy.

We are pleased to have the expertise of this wonderful group with us as we present to you important information about Orange County's property taxes. We hope you will use this report as a reference guide and that if you have any questions not answered by this publication, that you will let us know so that we can not only assist you, our constituent, but also improve this report for next year.

I want to personally thank the dedicated staff of our Property Tax Division and our partners throughout the County. Their continued hard work and commitment to excellence allows the County of Orange and its schools, cities and special districts to provide quality services to our citizens.

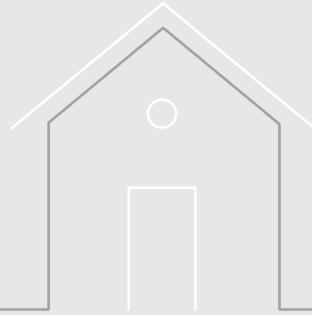
On behalf of all Orange County Auditor-Controller employees, thank you for trusting us with protecting your tax dollars.

A handwritten signature in black ink that reads "Eric H. Woolery". The signature is written in a cursive, flowing style.

Eric H. Woolery, CPA
Orange County Auditor-Controller



ORANGE COUNTY REALTORS



It is an honor for Orange County REALTORS® to write a welcome letter for this inaugural edition of the 2018-19 Orange County Guide to Property Taxes prepared by the Orange County Auditor-Controller’s department and to sponsor this report so that copies of it can be made readily available to Orange County taxpayers. OC REALTORS, who have long been champions of homeownership, believe strongly that those who pay the bills should know how their money is being spent.

The property tax is one of the oldest forms of revenue for government. In a report titled A Brief History of Property Tax (2004), Rizzchard Henry Carlson writes, “Property taxes were used in Egypt, Babylon, Persia, and China and throughout the ancient world.” Carlson points out that the earliest known tax records are clay tablets dating from approximately six thousand years B.C., which were found in the ancient city-state of Lagash in modern-day Iraq.

The property tax bill is one of the largest tax payments many California taxpayers make each year. According to the Legislative Analyst’s Office, in some years, Californians pay more in property taxes and charges than they do in state personal income taxes.

California’s counties, cities, and special districts depend on the property tax as a primary source of revenue. The State Board of Equalization reports that, during 2016-17, the property tax raised more than \$62.1 billion and that these funds were allocated to counties (15 percent), cities (12 percent), school districts and community colleges (54 percent), and special districts (19 percent).

Residential properties constitute more than two-thirds of California’s assessed value. Owner-occupied residential properties represent about 39 percent of that value, followed by investment and vacation residential properties (34 percent) and commercial properties (28 percent). Thus, it is homeowners whose tax dollars pay for essential services that include animal control, emergency preparedness, fire prevention and protection, landscape and park maintenance, law enforcement, library access, and sidewalk and street repair.

In sponsoring this report, OC REALTORS® applauds Orange County Auditor-Controller Eric Woolery and his staff for its careful preparation and salutes all the homeowners whose property tax dollars pay for the services that make Orange County the very special place we have chosen to call home.

Dave Stefanides

Dave Stefanides

Chief Executive Officer
Orange County REALTORS

Did you know?

Average Market Rent for a 1 Bedroom in OC: **\$1,493**

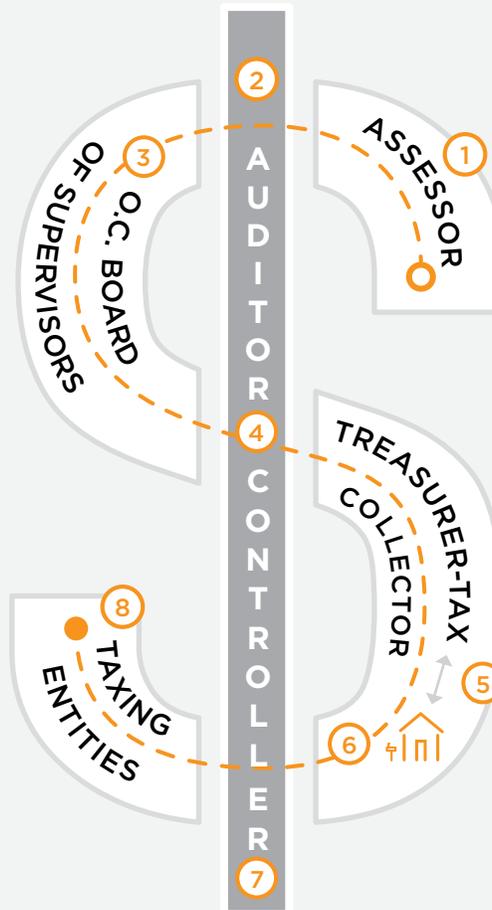


PROPERTY TAX PROCESS

Did you know?



Property tax is a major source of revenue for local governments in California. In FY 2017-18, \$7.06 billion in property tax collections were distributed to county government, cities, schools, redevelopment trust funds, and special districts in Orange County. The County relies on property tax as the main source of revenue to pay for county-wide services. For your general understanding, here is a simple illustration of the complicated property tax process:



Step ① The Assessor establishes the assessed value and applicable exemptions for each property. This record of all taxable properties is delivered to the Auditor-Controller by July 1.

Step ② The Auditor-Controller's office calculates the property tax rate for each tax rate area. This rate includes the basic 1% plus any additional tax needed for voter approved bonds. Once completed, these property tax rates for all tax rate areas will be sent to the Orange County Board of Supervisors for approval.

Step ③ The Orange County Board of Supervisors review and approve the new tax rates.

Step ④ Once the tax rates are approved, the Auditor-Controller calculates the tax amount for each property and adds direct charges submitted by the local taxing jurisdictions as separate items to your tax bill. The "Extended Roll" then is handed over to the Treasurer-Tax Collector.

Step ⑤ The Treasurer-Tax Collector prints and mails property tax bills.

Step ⑥ The Treasurer-Tax Collector collects your taxes and releases these payments back to the Auditor-Controller.

Step ⑦ The Auditor-Controller apportions the collected property taxes to a wide variety of agencies within the County, such as cities, school districts and special districts, in accordance to applicable tax codes.

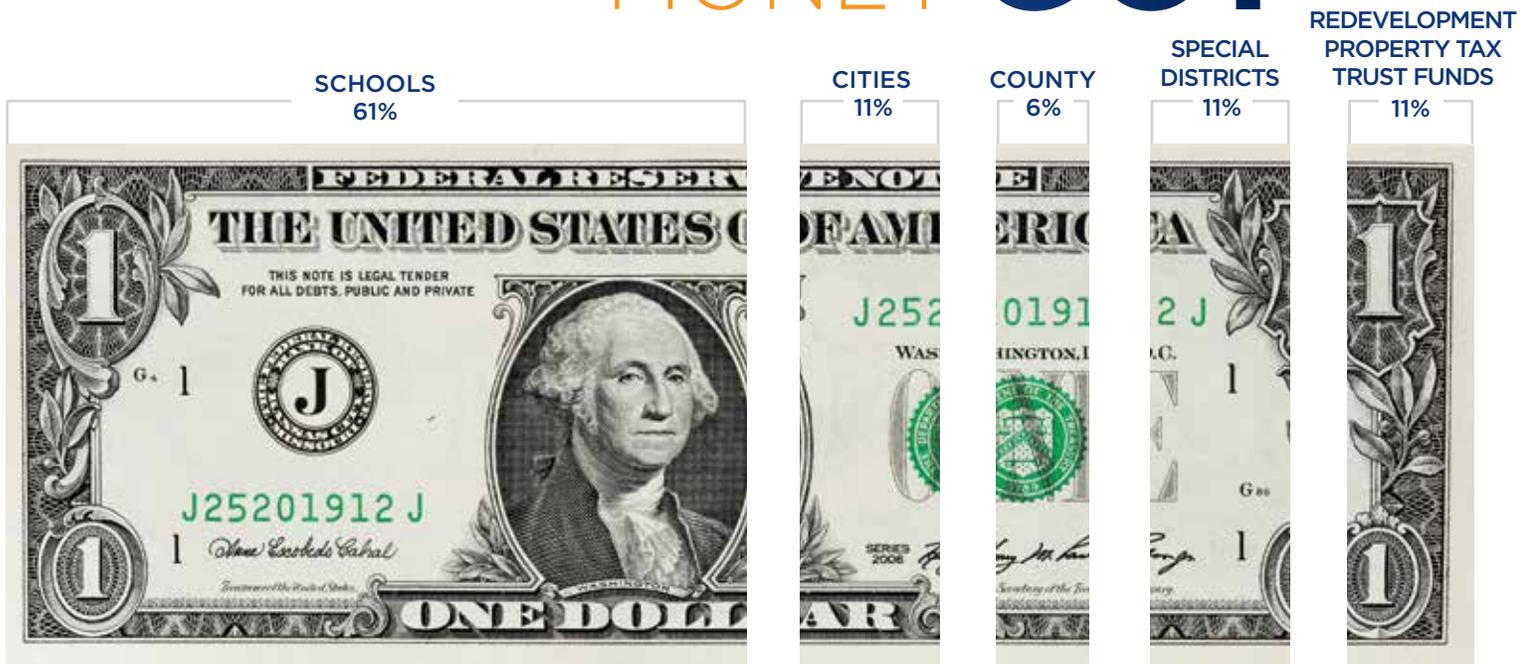
Step ⑧ Taxing entities receive their share of property tax for their operations.

Although this is the end of our general property tax process, it by no means actually ends here. Once the County, cities, school districts, water districts, and other variety of special districts

receive their funds, they will use the revenue to keep their operations going on and provide services to you. We encourage you to be a vigilant OC Taxpayer Watchdog and continue to learn where all your tax money goes. For more information, please visit our website at ac.ocgov.com



WHERE DOES MY PROPERTY TAX MONEY GO?



*The dollar does not account the Vehicle License Fee (VLF).

** Any remaining balance after payment of enforceable obligations in the Redevelopment Property Tax Trust Fund is distributed back to the taxing entities.

GLOSSARY

Ad Valorem Property Taxes — Accounts for the major portion of a property tax bill and includes the 1% base property tax rate calculated on the assessed value of your property (as established by Proposition 13 in 1978) along with any voter-approved debts such as school, city or water district bonds.

Assessor — County department that determines the value of property.

Assessed Value — The monetary dollar value determined by the County Assessor or the State Board of Equalization for the purposes of taxation. For most properties, except in the case of new construction or a change in ownership, the assessed value adjustment for inflation each year is up to 2%.

Direct Charges — A non Ad Valorem amount levied on a per parcel basis encompassing numerous types of items such as annual charges for services, improvement district charges, Mello-Roos District, special taxes, and fees. They are usually levied by taxing jurisdiction such as special districts that provide a benefit directly to a property such as sewer, lights, and mosquito abatement.

Extended Roll — The rate of taxes for local areas compiled by the Auditor-Controller based on the Assessor’s valuations of property along with any additional taxes. Once completed, this is approved by the Board of Supervisors and given to the Treasurer Tax-Collector for billing.

Mello-Roos — A form of financing that can be used by cities, counties, and special districts. Mello-Roos Community Facilities Districts (referred to as “CFDs”) raise money through special taxes. These bonds are issued to pay for services and general benefit facilities such as streets, sewers, parks and libraries. Mello-Roos taxes must be approved by 2/3rds of the voters within the district and can last for up to 40 years. As the bonds are paid off, the need to collect these special taxes may cease.

Treasurer-Tax Collector — The department within the County which prints and distributes Tax bills and collects the tax dollars.

Tax Rate — The rate of taxation applied to your property value to determine the tax due.

Value Based Tax — The total amount of tax calculated by the tax rate and the value of the property.

2018-19 SECURED PROPERTY TAX BILL

For Fiscal Year Beginning July 1, 2018 and Ending June 30, 2019
 0002915-0002915 PDF E----- 7/8/23 OCT 13

ASSEESSE NAME AND ADDRESS ARE NOT AVAILABLE
 ONLINE PER CA GOV CODE §6254.21

DID YOU KNOW?

Pay online at ocgov.com/octaxbill to receive same day credit, no service fee by eCheck and an emailed receipt.

Major construction has eliminated close parking to our office - please pay online!

PROPERTY LOCATION

Address not available

ASSESSED VALUES & EXEMPTIONS AS OF JANUARY 1, 2018

DESCRIPTION	FULL VALUE	COMPUTED TAX
LAND	901,145	
IMPROVEMENTS - BUILDING	156,341	
TOTAL VALUES:	1,057,486	12,032.00
TOTAL NET TAXABLE VALUE:	1,057,486	12,032.00

OWNER OF RECORD AS OF 12:01 AM, JANUARY 1, 2018

ASSEESSE NAME AND ADDRESS ARE NOT AVAILABLE ONLINE PER CA GOV CODE §6254.21

PARCEL NO. (APN)

XXXXX

TAX RATE AREA

12-345

1st Installment DUE 11/1/18

\$6,066.00

2nd Installment DUE 2/1/19

\$6,066.00

TO PAY BOTH INSTALLMENTS BY 12/19/18

\$12,132.00

IMPORTANT INFORMATION

If you sold this property or no longer own it, you can disregard this bill. Property taxes are the responsibility of the new owner. Contact the Office of the Assessor at (714) 834-2727 regarding ownership changes.

VOTER-APPROVED TAXES AND SPECIAL ASSESSMENTS

SERVICE AGENCY	RATE	VALUE	TAXES
BASIC LEVY RATE	1.00000	1,057,486	10,574.86
SANTA ANA UNIFIED	.05561	1,057,486	588.06
RNCIO SANTIAGO COM COLL	.02875	1,057,486	304.03
RANCH SANTIAGO-SANTA ANA SFID NO. 1	.01662	1,057,486	175.75
METRO WATER DIST-S A	.00350	1,057,486	37.02

SPECIAL ASSESSMENT CHARGES	PHONE NO.	TAXES
MOSQ FIRE ANT ASSMT	(800)273-5167	7.48
VECTOR CONTROL CHG	(800)273-5167	1.92
MWD WATER STDBY CHG	(866)807-6864	7.88
OCSD SEWER USER FEE	(714)593-7281	335.00
1915 AD BOND VN	(XXX)XXX-XXXX	100.00
TOTAL CHARGED	1.10448	12,132.00

FOR DETAILS OF TAX TYPES, VISIT OUR WEBSITE AT OCGOV.COM/OCTAXBILL

THERE WILL BE A \$26.00 FEE FOR EACH PAYMENT RETURNED UNPAID BY YOUR BANK FOR ANY REASON
 RETAIN TOP PORTION FOR YOUR RECORDS - IF PAYING BY CHECK, YOUR CANCELLED CHECK IS YOUR RECEIPT OR PAY ONLINE AND RECEIVE AN EMAILED RECEIPT

DETACH AND MAIL STUB WITH 2ND INSTALLMENT IN ENVELOPE PROVIDED
 WRITE YOUR PARCEL NO. ON YOUR CHECK

PARCEL NUMBER (APN)	DELINQUENT AFTER
XXX-XXX-XX	APRIL 10, 2019

ASSEESSE:

ASSEESSE NAME AND ADDRESS ARE NOT AVAILABLE ONLINE
 PER CA GOV CODE §6254.21

Make checks payable to: County of Orange

COUNTY OF ORANGE
 ATTN: TREASURER-TAX COLLECTOR
 P.O. Box 1438
 Santa Ana, CA 92702-1438

ORANGE COUNTY 2018-19 PROPERTY TAX

Pay taxes online by eCheck or by credit card

eCheck No Cost

VISA - 2.3% Fee Min. \$3.95

Scan the code to view and pay your specific parcel online

ocgov.com/octaxbill

Second Installment
DUE FEB 1, 2019

\$6,066.00

INTERNET COPY

AMOUNT DUE AFTER 4/10/19 (INCLUDES 10% PENALTY + \$23 COST)

\$6,695.60

DETACH AND MAIL STUB WITH 1ST INSTALLMENT IN ENVELOPE PROVIDED
 WRITE YOUR PARCEL NO. ON YOUR CHECK

PARCEL NUMBER (APN)	DELINQUENT AFTER	TO PAY BOTH INSTALLMENTS BY DEC. 10
XXX-XXX-XX	DECEMBER 10, 2018	\$12,132.00

ASSEESSE:

ASSEESSE NAME AND ADDRESS ARE NOT AVAILABLE ONLINE
 PER CA GOV CODE §6254.21

Make checks payable to: County of Orange

COUNTY OF ORANGE
 ATTN: TREASURER-TAX COLLECTOR
 P.O. Box 1438
 Santa Ana, CA 92702-1438

ORANGE COUNTY 2018-19 PROPERTY TAX

Pay taxes online by eCheck or by credit card

eCheck No Cost

VISA - 2.3% Fee Min. \$3.95

Scan the code to view and pay your specific parcel online

ocgov.com/octaxbill

First Installment
DUE NOV 1, 2018

\$6,066.00

INTERNET COPY

AMOUNT DUE AFTER 12/10/18 (INCLUDES 10% PENALTY)

\$6,672.60

HOW TO READ YOUR PROPERTY TAX BILL



To some, reviewing your property tax bill might be a little overwhelming. But it really shouldn't be. Let's review the information found on your tax bill:

- 1.** Owner of Record shows the name(s) of the property owner(s) on file as of January 1, each year.
- 2.** Property Location is the address of the property being assessed for tax payment.
- 3.** Parcel No. (APN) is a unique number assigned by the County Assessor identifying your property.
- 4.** There are over 45,000 Tax Rate Areas in Orange County. Your tax rate area is determined by your property location. Each tax rate area may have different tax rate thus a different tax amount that need to be paid. A list of all tax rate areas tax rates can be found on the Auditor-Controller's website.
- 5.** The Assessed Values and Exemptions is determined by the O.C. Assessor's office. For any questions related to this item, you can call the Assessor's office at (714) 834-2727.
- 6.** The total amount of taxes owed is listed.
- 7.** You can pay the total in two installments which are listed with the due date of each installment.
- 8.** The Basic Tax Levy is usually the largest amount on your tax bill. Proposition 13 limits the property tax rate to 1% of assed value. It also limits an up to 2% increase in assessed value from the prior year's. An exception where the assessed value may be more than the 2% limit would be if a change of ownership of the property occurs, if improvements to the property have been made, like a room addition, or if the property received a reduction in value at some point and is currently recovering.
- 9.** Additional tax amount necessary to make annual payments on voter-approved indebtedness to finance local facilities, such as school bonds to improve the school facilities. Tax will be levied until the bonds are paid off.
- 10.** Direct Assessments are charges that are related to the property's location and include charges for services such as to build or repair sidewalks, street lighting, flood control, landscape, or for the sewer system. These charges may also include local Mello-Roos taxes.

The bottom portion of your tax bill includes stubs for you to tear off and include in your installment payments if you decide to mail in your payments and pay with a check. Make sure to make full payment on each installment. Partial payment will not be accepted by the County Treasurer Tax Collector. A faster and easier alternative to paying your taxes through the mail is online at ocgov.com/octaxbill.

Did you know?



Median Home
Value in OC:
\$713,100

ALL ABOUT PROP 13

On June 6th, 1978, California voters approved Proposition 13, which is the basis of the current property tax process. Proposition 13 limits the property tax to 1% of assessed value plus the rate needed to fund local voter-approved bonds.

So what were the major changes under Proposition 13?

Tax rate - Prior to Proposition 13, each local government could set its own rate to levy property tax to finance its services. Under Proposition 13, the basic property tax is limited to 1% plus the rate for voter approved bonds. Using the Tax Rate Area 01-001 in Anaheim as an example, the tax rate in FY 1977-78 was 8.9744% vs. 1.09990% in FY 2017-18.

FY 2017-18 01-001 TAX RATE

BASIC LEVY-CO., CITY, SCHOOL, & DIST	A1	1.00000
ANAHEIM ELEM 2002 BONS 2005 REFUNDING	A1	.02878
ANAHEIM HIGH 2002 BOND SERIES 2002A	A1	.01649
N O C COMM COLL 2002 BOND 2005 REFUNDING	A1	.01317
N O C COMM COLL 2014 BOND SR 2016A	A1	.00844
ANAHEIM ELEM 2010 BOND SERIES 2011	A1	.00779
ANAHEIM ELEM 2010 BOND SERIES 2003	A1	.00365
METRO WATER DIST-ANAHEIM CITY 1201	A1	.00350
ANAHEIM HIGH GO EL 2014, SR 2015	A1	.00197
ANAHEIM-2002 BOND SERIES 2007	A1	.00001
		1.09990

Property Tax Assessed Value - Prior to Proposition 13, property assessed value was based on the market value. Under Proposition 13, property tax value was frozen at the 1976 assessed value level, and the increase in the assessed value is limited to a maximum of 2% per year on properties not involved in a change of ownership or did not undergo new construction. When a change in ownership occurs, real property is re-assessed at its current market value as of the date of transfer; when new construction occurs, the real property is re-assessed at current market value as of the date of completion.

So how does Proposition 13 benefit you?

Proposition 13 provides you tax relief! The market value of most properties grows faster than 2 percent annually. So under Proposition 13, the assessed property value most likely is less than the market value for a given year. The longer you own your property, the gap between your assessed value and the market value likely grows wider. As a result, applying the 1% cap tax rate, your tax relief tends to grow.

FY 1977-78 01-001 TAX RATE

CO SCH BLDG AID ED CODE 16916 ANA ELEM	0.0009
DEPT OF EDUC CAPITAL OUTLAY FUNDS	0.0072
ANAHEIM ELEM SCH DIST-GENERAL FUND	1.9808
PHYSICALLY HANDICAPPED TAX	0.0076
ANAHEIM EL-BASIC-BOND I/R FUND	0.0671
AREA WIDE SCHOOL TAX-ANAHEIM HI SCH DIST	0.9716
DEVELOPMENT CENTER TAX	0.0101
ANAHEIM HIGH SCHOOL BOND I/R FUND	0.2420
NCC JC-OLD-BOND I/R FUND	0.0312
ANAHEIM HIGH SCHOOL BOND I/R FUND	1.7572
COMMUNITY COLLEGE OF NORTH ORANGE CO. GENERAL FUND	0.6573
CHILD DEVELOPMENT FUND NOCCC	0.0108
SCHOOL INSTITUTION TUITION TAX	0.0848
DEPT OF EDCU-CO SCHOOL SERVICE FUND	0.0303
CCUNTY FUNDS	1.3300
ANAHEIM CITY	0.8800
ORANGE CC CEMETERY DIST #2	0.0059
ORANGE COUNTY TRANSIT DIST	0.0371
ORANGE COUNTY FLOOD CONTROL DIST	0.1888
ORANGE CC. PARK & HARBOR DIST	0.1659
VECTOR CONTROL DISTRICT	0.0090
METRO WATER DIST-ANAHEIM CITY	0.1200
ORANGE CC SANITATION DIST #2	0.2988
ORANGE CO WATER DIST	0.0800
ORANGE COUNTY WATER DIST-WATER RESERVE	0.0000
8.9744	

FUTURE LEGISLATION



2020 Property Tax Split Roll

A ballot measure that would change California's Proposition 13 will go before voters in November 2020.

Proposition 13 has been in place for over 40 years as a protection of California's property owners, keeping their property tax rates from increasing at an astronomical rate. This coming election year, some groups are proposing the "Split Roll" change to Proposition 13, the way the state taxes commercial properties and business owners.

A split roll tax means applying a tax formula for commercial and industrial properties different from the formula applied for residential properties. The tax roll is an official breakdown or list of all the properties to be taxed. Properties valued at less than \$2 Million dollars and businesses with fewer than 50 employees would be exempt from the changes.

If the split roll measure gets approved in 2020, the property tax system would remain unchanged for homeowners but large commercial properties would be re-assessed beginning in 2022 and every three years after that.

So what are the implications of a split roll tax?

Groups and tax payers who support this measure believe that the split roll property tax could bring more tax revenue to counties, cities, local government entities, and schools. The Legislative Analyst's Office (LAO) estimates the measure would generate \$6.5-\$10.5 billion additional property tax revenues.

However, groups and tax payers who oppose to this measure argue that the split roll is incompetently designed and would hurt California. The LAO found that the split roll would increase costs to business. This would result in higher product and service prices for consumers. Higher operating cost would drive more companies out of the state, and more people would lose jobs. These all could reduce economic activity which could have a negative fiscal impact. Additionally, the measure would increase volatility in property tax revenue projection at the state level. Also, fears of losing Prop 13 protection for residential properties emerge because of the passage of the Split Roll

So we strongly encourage tax payers to engage more in understanding the split roll and determine how you would like to vote in 2020.



Did you know?

Median Household
Income OC:

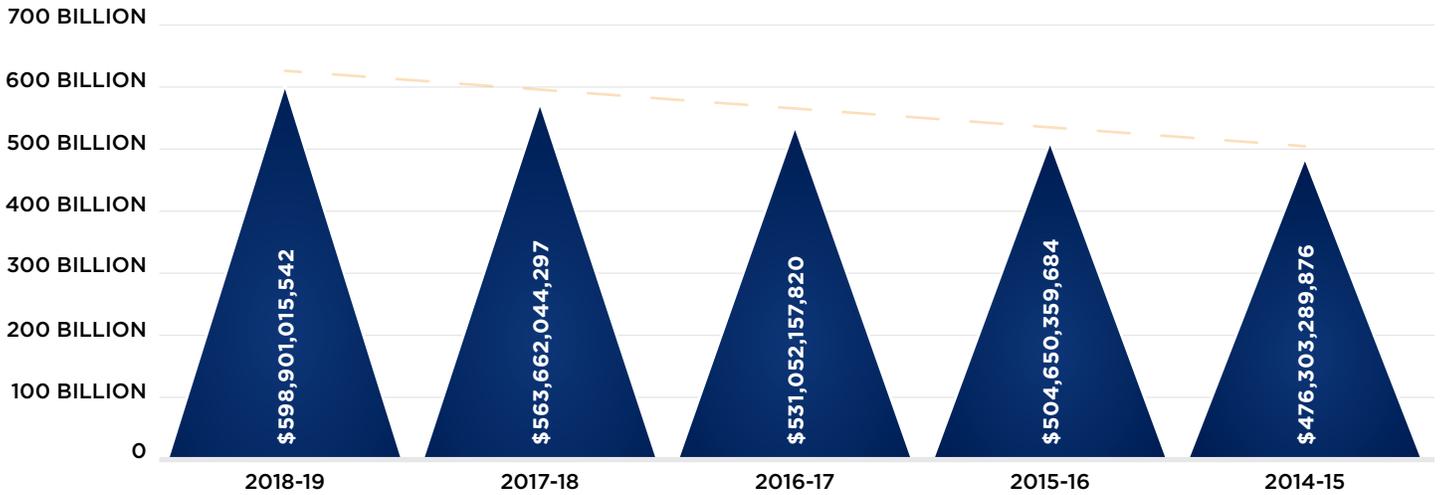
(in 2016 dollars)

\$78,145

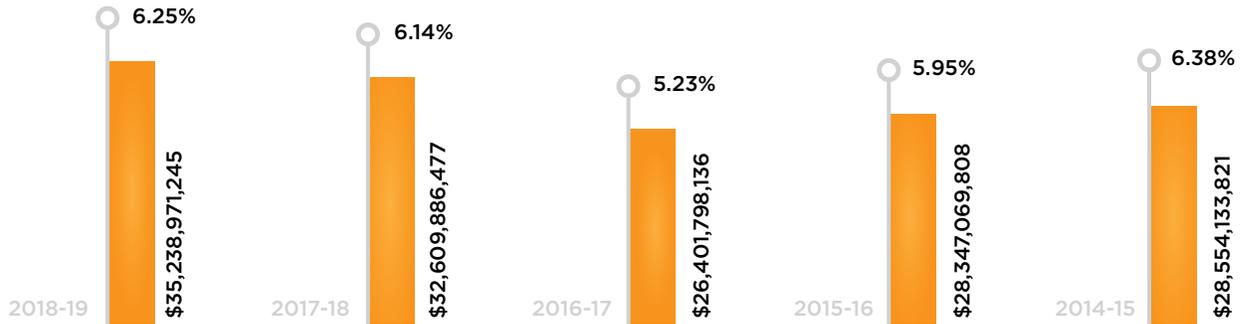


COUNTY OF ORANGE LAST FIVE FISCAL YEARS ASSESSED VALUES

(W/STATE ASSESSED PROPERTIES)



CHANGE FROM LAST YEAR



PROPERTY TAX LEVIES AND COLLECTIONS LAST FIVE FISCAL YEARS

(DOLLAR AMOUNTS IN THOUSANDS)

Fiscal Year	Collections ⁽²⁾ (Amount / % of Levy)	Collections of Delinquent Taxes from Prior Years ⁽⁴⁾	Total Collections ⁽³⁾ (Amount / % of Levy)	Taxes Levied ⁽¹⁾
2017-18	\$6,855,493 / 98.99%	-	\$6,855,493 / 98.99%	\$6,925,546
2016-17	\$6,446,780 / 99.00%	\$35,702	\$6,482,482 / 99.55%	\$6,511,944
2015-16	\$6,119,771 / 98.96%	\$45,682	\$6,165,453 / 99.70%	\$6,183,862
2014-15	\$5,759,699 / 98.83%	\$54,485	\$5,814,184 / 99.76%	\$5,828,106
2013-14	\$5,444,912 / 98.83%	\$51,333	\$5,496,245 / 99.76%	\$5,509,379

Notes: 1. Total tax levy includes secured, supplemental, unsecured and former redevelopment agency increment, including penalties.
 2. Total tax collections include penalties.
 3. Total collections include collections of current year taxes and collections related to prior year levies.
 4. No amounts are shown because the property taxes levied will be collected in the following year.

SCHOOL BONDS

(DOLLAR AMOUNTS IN MILLIONS)

SCHOOL TYPE	SCHOOL	# OF BONDS	TOTAL ISSUANCE		REMAINING PRINCIPAL AS OF 6/30/2018
			PRINCIPAL	INTEREST	
Community College	Coast Community College	7	\$917	\$546	\$781
	North Orange County Community College	3	\$308	\$124	\$206
	Rancho Santiago Community College	6	\$444	\$373	\$368
	South Orange Community College	-	-	-	-
COMMUNITY COLLEGE TOTAL		16	\$1,669	\$1,043	\$1,355
Elementary School	Anaheim Elementary	4	\$182	\$123	\$168
	Buena Park Elementary	7	\$58	\$50	\$47
	Centralia Elementary	3	\$41	\$23	\$34
	Cypress Elementary	2	\$41	\$158	\$38
	Fountain Valley Elementary	1	\$21	\$14	\$21
	Fullerton Elementary	2	\$35	\$26	\$27
	Huntington Beach Elementary	4	\$62	\$51	\$62
	La Habra Elementary	6	\$27	\$26	\$21
	Magnolia Elementary	4	\$23	\$11	\$22
	Ocean View Elementary	1	\$45	\$28	\$45
	Savanna Elementary	3	\$43	\$63	\$42
	Westminster Elementary	4	\$113	\$118	\$110
ELEMENTARY SCHOOL TOTAL		41	\$691	\$691	\$637
High School	Anaheim Union High	4	\$255	\$146	\$201
	Fullerton Joint Union High	5	\$181	\$107	\$170
	Huntington Beach Union High	3	\$227	\$214	\$187
HIGH SCHOOL TOTAL		12	\$663	\$467	\$558
Unified School	Brea Olinda Unified	2	\$27	\$11	\$13
	Capistrano Unified	2	\$55	\$13	\$24
	Garden Grove Unified	4	\$340	\$364	\$329
	Irvine Unified	1	\$95	\$51	\$95
	Laguna Beach Unified	1	\$30	\$16	\$23
	Los Alamitos Unified	5	\$108	\$146	\$105
	Newport-Mesa Unified	4	\$310	\$390	\$266
	Orange Unified	1	\$188	\$154	\$188
	Placentia-Yorba Linda Unified	9	\$283	\$587	\$237
	Saddleback Valley Unified	4	\$125	\$55	\$113
	Santa Ana Unified	10	\$308	\$519	\$247
Tustin Unified	8	\$198	\$102	\$181	
UNIFIED SCHOOL TOTAL		51	\$2,067	\$2,408	\$1,821
GRAND TOTAL		120	\$5,090	\$4,609	\$4,371

Source: principals and outstanding balances are from school districts' confirmations. Interests are from bonds' amortization schedules. The number of bonds are based on the County's active school bond funds.

FAQS



How can I pay my Property Tax?

There are a few different options. The easiest way is to pay online with eCheck, credit card, or debit card. You can also mail in your payment with a personal check or money order. To pay over the phone call (714) 834-3411. Pay in person at our office by check, credit/debit card, or cash. For more info go to ttc.ocgov.com.

Can I make partial payment on my current year secured property tax bill?

You will need to make a full installment payment for each installment. A partial installment payment will result in a refund, which may result in a penalty if your full installment payment is not received by the due date.

The value on my house is too high, how do I get it lowered?

You can address your inquiries about the value of your property to the Assessor at (714) 834-2727.

How do I request an assessment of my property?

An informal assessment of your property can be requested between January 1 and April 30. A formal assessment appeal may be filed between July 2 and November 30. Call (714) 834-2727 if you have any questions or would like to get more information.

For questions or assistance on the special assessment charges, who should I contact?

For questions on the criteria of how the charge/user fee was determined, contact the levying district using the number listed on your tax bill.

Where can I view parcel information easily?

You can view information for any parcel at ocgov.com/octaxmap.

How do I get a homeowner's property tax exemption? How do I apply for other property tax exemptions?

For a homeowner's exemption, please call the Orange County Assessor's office at (714) 834-2727 or visit the Assessor's website, www.ocgov.com/gov/assessor/. Some exemption forms are available online.

What will happen if I miss my installment due dates?

First installment of tax is due on November 1. Delinquency will be assessed after December 10. A 10% penalty is added to unpaid accounts 5:00pm on December 10. Second installment of tax is due February 1. Delinquency will be assessed after April 10. A 10% penalty is added to unpaid accounts 5:00pm on April 10, plus cost of \$23 per bill. After June 30th, additional penalties will accrue. If December 10 or April 10 falls on a Saturday, Sunday, or legal holiday, the last day for paying without penalties is on the next business day. Payments made after that will be considered delinquent.

Can I request a cancellation of late penalties?

Anyone can request a cancellation of late penalties, but not everyone's request will be approved. A good payment history will help and there are options for military on active duty. View ttc.ocgov.com for more information.

Orange County Auditor-Controller
12 Civic Center Plaza, Suite 200, Santa Ana, California 92701

