



◆ **JEFF PRANG** ◆

LOS ANGELES COUNTY ASSESSOR

[ASSESSOR.LACOUNTY.GOV/DISASTER](https://assessor.lacounty.gov/disaster)

OFFICE OF THE ASSESSOR

- 1 of 3 countywide elected officials (District Attorney & Sheriff),
- 1,400 Employees in six locations,
- Locate and identify the ownership of all taxable property,
- Produce an **Assessment Roll** showing the assessed values of all property,
- Foundation of a property tax system generating **over \$20 billion** in property tax revenues for vital services,
- Apply all legal exemptions.

ASSESSOR.LACOUNTY.GOV



◆ **JEFF PRANG** ◆

LOS ANGELES COUNTY ASSESSOR

PROPERTY TAX SYSTEM

- Registrar Recorder/County Clerk provides copies of deeds and documents
- **Assessor's Office** uses those documents to appraise all real estate and personal property business equipment,
- Auditor-Controller determines the tax rate and how to distribute collected taxes,
- Treasurer/Tax Collector mails bills and.....
Collects taxes!



◆ **JEFF PRANG** ◆
LOS ANGELES COUNTY ASSESSOR

MISFORTUNE & CALAMITY (M&C) TAX RELIEF

- Temporarily reduces the assessed value of a property that was damaged or destroyed by misfortune or calamity (earthquakes, floods, fires, and other natural disasters)
 - The damage must be at least **\$10,000** or more,
 - Submit form **(ADS-820)** within **12 months** from the date the damage occurred.



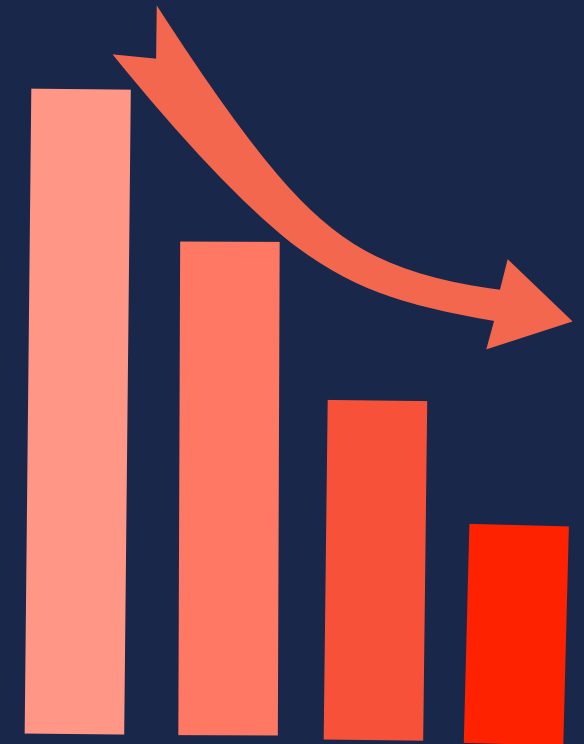
[ASSESSOR.LACOUNTY.GOV/DISASTER](https://assessor.lacounty.gov/disaster)



◆ **JEFF PRANG** ◆
LOS ANGELES COUNTY ASSESSOR

DECLINE-IN-VALUE/PROPOSITION 8

- Gives temporary tax relief for properties where the Current Market Value is less than the Current Assessed Value
 - Assesses worth as of **January 1** of current year
 - Filing Period: **July 2 - November 30**
 - Annually reviewed
- Factors considered:
 - Actual Damage
 - Proximity to disaster



FIRE RELIEF UPDATE

\$22.5 Billion Total estimated loss of Assessed Land Value

\$10.7 Billion Total estimated loss of Assessed Improvement Value

23,500 Impacted Parcels

- **12,000** destroyed
- **2,000** damaged

17,000 Misfortune & Calamity Assessment Reductions

- **60%** claims recieved
- **40%** proactive claims



Malibu		
CalFire Assessed Damage	Parcels	Percentage
No CalFire Assessment	815	28.89 %
No Damage	469	16.63 %
Affected (1-9%)	181	6.42 %
Minor (10-25%)	33	1.17 %
Major (26-50%)	29	1.03 %
Destroyed (>50%)	1125	39.88 %

\$1.52 Billion

Assessed Value Reduced in Fire-Affected Malibu Parcels So Far

10%

Percentage of single-family homes & condos in Malibu destroyed in the fires

Malibu		
In Fire Perimeter	Parcels	Percentage
YES	2652	94.01 %
NO	169	5.99 %

LEGISLATIVE UPDATE

4 out of 5 bills passed

- To streamline assistance for those affected by the fires

Senate Bill 1253 (not passed)

- Allow an Assessor to deem a new structure “substantially equivalent: to the original if it qualifies for expedited permitting related to recovery from the Palisades and Eaton fires.
- Allow an Assessor to accept a rebuild that is 110% the size of the original as “substantially equivalent”, to allow the property owner to maintain their pre-fire Prop 13 base year value.
- **Senator Nick Schultz**

LEGISLATIVE UPDATE

Senate Bill 663

- Extend M&C claim period from 12 to 24 months
- Increase the rebuild window from 5 to 8 years
- Preserve pre-fire property tax exemptions for religious, charitable, & welfare properties
- Senators Ben Allen, Jerry McNearney, and Sasha Perez

Assembly Bill 245

- Consider post-disaster damage and conditions when determining a property's full cash value as of January 1, 2025.
- Assemblymember Mike Gipson

LEGISLATIVE UPDATE

Senate Bill 293

- Increase the time allowed to resolve ownership documentation issues from 6 months to 3 years
- Senator Sasha Perez

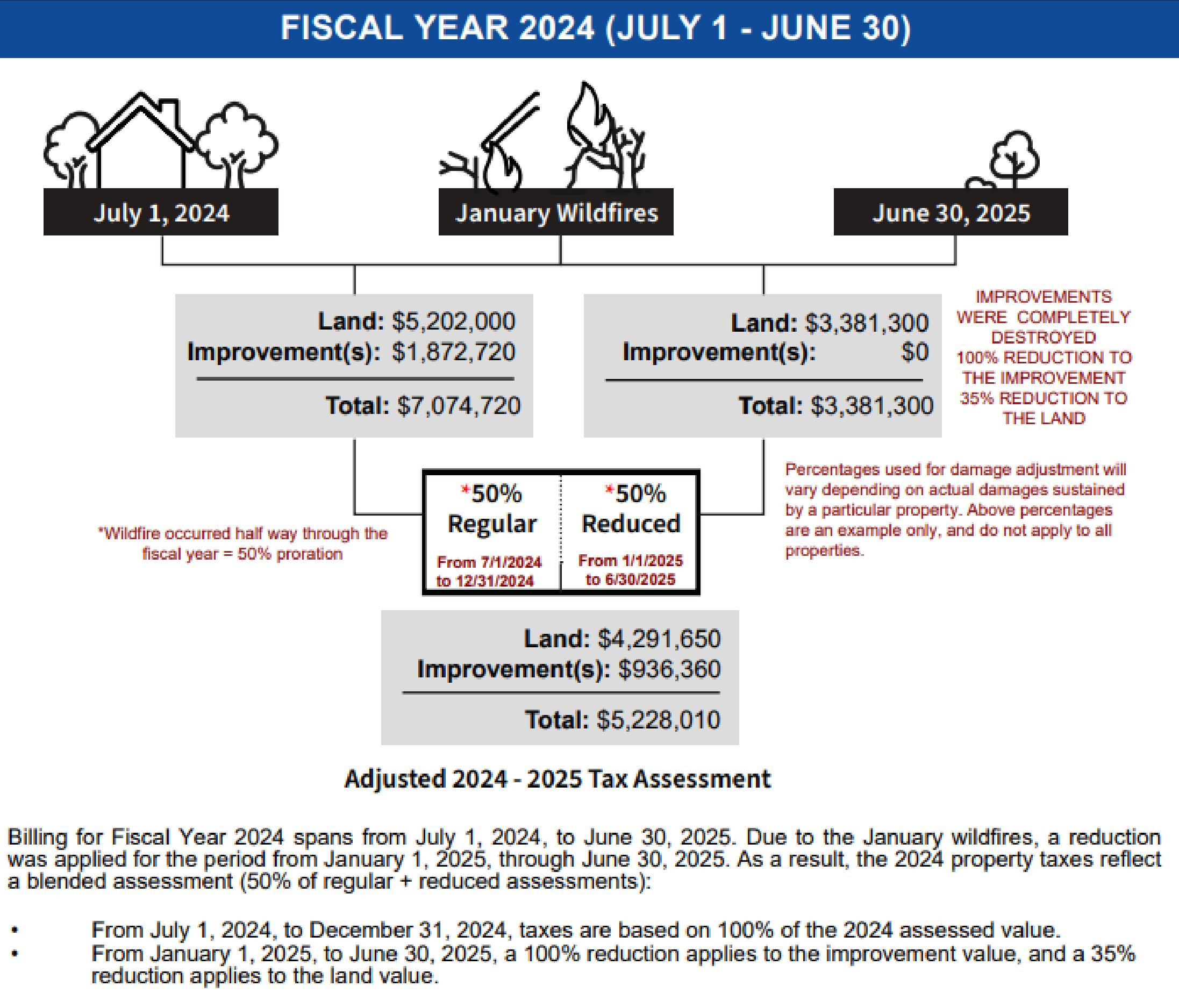
Senate Bill 603

- Grant counties the authority to extend the period for base-year value transfers from 5 years to 8 years
- Senator Roger Niello

NOTICE OF ASSESSED VALUE CHANGE

Adjusted 2024-2025 Tax Assessment

- The adjusted 2024 tax bills have been prorated
- 1. The improvements' value for half of the 2024/2025 tax year **before the fire**, when they were undamaged
- 2. The removal of the improvements' value from the property's taxable value for half of the 2024/2025 tax year **following the fire**
- The full extent of the M&C relief will be reflected on their 2025/2026 annual tax bills



CLAIM STATUS NOTIFICATIONS

M&C Process +

Notice of Assessed Value Change

- 12,000 notifications have been mailed
- 14,000 notifications were emailed
- Including contact information if assistance is needed or those who have questions about their claim

FISCAL YEAR 2025 (JULY 1 2025 - JUNE 30 2026)



July 1, 2025



June 30, 2026

Land:	\$3,381,300
Improvement(s):	\$0
<hr/>	
Total:	\$3,381,300

IMPROVEMENTS
WERE COMPLETELY
DESTROYED
100% REDUCTION TO
THE IMPROVEMENT
35% REDUCTION TO
THE LAND

Adjusted 2025 - 2026 Tax Assessment

Percentages used for damage adjustment will vary depending on actual damages sustained by a particular property. Above percentages are an example only, and do not apply to all properties.

Billing for Fiscal Year 2025 spans from July 1, 2025, to June 30, 2026. The full disaster assessment reduction is reflected in the land and improvement values for the 2025-2026 fiscal year taxes.

WEBSITE UPDATES

ASSESSOR'S PORTAL

Summary

AIN: [redacted] 5

Situs Address:

[redacted]

Use Type:

Single Family Residence

Parcel Type:

Regular Fee Parcel

Tax Rate Area:

07688

Parcel Status:

ACTIVE

Create Date:

03/02/1993

Delete Date:

Tax Status:

CURRENT

Year Defaulted:

Exemption:

None

Misfortune & Calamity Status:

APPROVED

Summary

AIN: [redacted] 2

Situs Address:

[redacted]

Use Type:

Recreational

Parcel Type:

Regular Fee Parcel

Tax Rate Area:

10430

Parcel Status:

ACTIVE

Create Date:

Delete Date:

Tax Status:

CURRENT

Year Defaulted:

Exemption:

None

Misfortune & Calamity Status:

IN PROGRESS

portal.assessor.lacounty.gov



◆ JEFF PRANG ◆
LOS ANGELES COUNTY ASSESSOR

UPDATING OWNERSHIP RECORDS

The Assessor's Office is responsible for recording change in ownership information of property. In the event of a change in ownership of a property owner:

- **Time is of the essence**
- Failure to file specific forms may result in a reassessment of property, increase of taxes, penalties, etc.
 - *Could also impact your ability to receive disaster relief through the Misfortune & Calamity form.*





Los Angeles County Assessor

JEFF PRANG

[HOME](#)[PROPERTY INFORMATION](#)[TAX SAVINGS](#)[FORMS](#)[NEWS & INFORMATION](#)[REAL ESTATE TOOLKIT](#)[ABOUT](#)[CONTACT US](#)

REAL ESTATE TOOLKIT

[NEWSROOM](#)[PROPOSITION 13](#)[PROPOSITION 19](#)[PROPERTY SEARCH TOOL](#)[DATA SALES & RECENT SALES](#)[DISASTER RELIEF \(MISFORTUNE & CALAMITY\)](#)[SUPPLEMENTAL TAX ESTIMATOR](#)[CHANGE OF MAILING ADDRESS](#)[NEW CONSTRUCTION, REMODELING, REPAIR](#)[COMMON REAL ESTATE FRAUD](#)[HOW WE CALCULATE THE FAIR MARKET VALUE OF A HOME](#)[WILLS AND TRUST TAX SAVINGS](#)[NEW HOMEOWNERS](#)[GENERAL INFO](#)[FACT SHEETS](#)[FAQ](#)[FORMS](#)[CALCULATORS](#)[VIDEOS](#)[NEWS](#)

Parent-Child Transfers & Grandparent-Grandchild Transfers

Property owners may benefit from a reassessment exclusions when transferring a principal residence between family members. In order to estimate the new base year value of the principal residence after an exclusion claim is approved, please provide the information below:

AIN (ASSESSOR IDENTIFICATION NUMBER)

Base Year Value Transfers

California owners of a primary residence over 55 years of age, or severely disabled*, or a victim of a wildfire or natural disaster may transfer the base year value of their primary residence to a replacement primary residence located anywhere in California that is purchased or newly constructed as that person's principal residence within two years of the sale of the original primary residence. In order to estimate the potential new base year value of the replacement principal residence, upon approval of a qualifying claim, please provide the information below:

AIN (ASSESSOR IDENTIFICATION NUMBER)

[QUESTION](#)

PROPERTY RELATED SCAMS

- If someone tries to charge you for filing the M&C form, contact the Department of Business and Consumer Affairs.

Telephone Hotline: (800) 593-8222

Make an appointment: dcba.lacounty.gov/contact-us/

- The **Homeowner Alert (e-Notification)**, in collaboration with the County Registrar-Recorder/County Clerk and the County Department of Consumer Business Affairs, **sends e-mail alerts within 48 hours** whenever a foreclosure, transfer of title, or mortgage is recorded on your property.



**Sign Up for
Homeowner Alert:**



[ASSESSOR.LACOUNTY.GOV/DISASTER](https://assessor.lacounty.gov/disaster)



◆ **JEFF PRANG** ◆
LOS ANGELES COUNTY ASSESSOR

ASSESSOR'S E-FILE PROGRAMS

- As a result of our modernization efforts, property owners are now allowed to **e-File** certain forms. The following programs are available for online submission:
 - *Homeowners' Exemption*
 - *Change of Mailing Address Request*
 - *Misfortune & Calamity*
- More forms will be added as we enhance our capabilities.



**E-File
Instructions:**





◆ **JEFF PRANG** ◆
LOS ANGELES COUNTY ASSESSOR

Local Assistance and Disaster Recovery Centers

Open to the Public: Monday through Friday, 9:00 AM to 5:00 PM. Closed weekends.

West Center: 1828 Sawtelle Blvd, Los Angeles, CA, 90025 - One-Stop Rebuilding Center

East Center: 730 E Altadena Dr, Altadena, CA, 91001 - Altadena Community Center

(213) 974-3101



@LACASSESSOR



Nextdoor

NEWSLETTER



ASSESSOR.LACOUNTY.GOV/DISASTER