FREQUENTLY ASKED QUESTIONS ABOUT UNSECURED PROPERTY TAXES

1. **What types of property result in the issuance of an Unsecured Property Tax bill?**
   The types of personal property which may trigger the issuance of an Unsecured Property Tax bill include boats, aircraft, business fixtures and business personal property. Other types of property may include prorated escape and Supplemental property tax on real property that has changed ownership, manufactured housing (mobile homes) and possessory interests (leased government property).

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.

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, 2019 is responsible for payment of the Unsecured property tax bill. Disposal, removal, or sale of the property after January 1, 2019 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, 2019, contact the Office of the Assessor for assistance.

4. **Do I need to pay the Unsecured property tax bill while appealing or talking with the Assessor about a reduction in the VALUE assessed?**
   Yes. To avoid penalties, liens, and other enforcement of collection actions, the Unsecured property tax should be paid prior to the delinquency date. If the values are reduced at a later date, a refund will be issued for any overpayment.

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 not a lien on that real estate. These 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). 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).

---

- Sign up for an Unsecured due date reminder email for the September 3 due date at ocgov.com/unsecuredreminder
- Pay online by eCheck for FREE with same day credit and receive an e-mailed or printed receipt at ocgov.com/octaxbill
- Mailed payments must be received or have a USPS postmark on or before September 3. Make sure you request a hand-stamped postmark from the post office if you wait to the last day to mail your payment.
- Payments received or postmarked after September 3 will be charged penalties of 10% of the tax amount plus $75 per late assessment.
- Pay online at ocgov.com/octaxbill or on the automated phone system at (714) 834-3411 by credit or debit card with (2.29% service fee—minimum of $1.95 for all credit/debit cards)
- Access current and previous year’s Unsecured property tax bills online using your Tax Collector Reference Number (TC Ref) or Search by Business Name.
IMPORTANT INFORMATION

Sale or Removal of Property
The disposal of property after the January 1, 2019 lien date does not relieve the Assessee of responsibility for payment of the full amount of Unsecured property taxes assessed for the fiscal year.

Penalties
If the Unsecured property tax bill is not paid in full, a 10% delinquent penalty plus a fee of $75 per assessment will be added on September 4, or on the first business day of the second month following the enrollment date. An additional 1.5% penalty (18% per year) will be added on November 1, or on the first business day of the third month following the enrollment date and each month thereafter.

Failure to Receive an Unsecured Tax Bill
If you have not received your tax bill by August 1 of any tax year, it is your responsibility to call our office at (714) 834-3411 or print a duplicate copy on our website at ocgov.com/octaxbill. Penalties will not be cancelled due to non-receipt of a property tax bill.

Enforcement of Collection
Unsecured property taxes may be collected by recording tax liens, holding DMV registration for boats, intercepting state tax refunds or initiating the seizure and sale of the Assessee’s personal property, including bank accounts.

Release of Lien
Tax liens will be recorded with the Orange County Clerk-Recorder due to non-payment of the Unsecured property taxes. A Release of Lien will be prepared and recorded only after payment in full is received. Tax liens are a public record and will continue to show that the debt remains unpaid and this information may be obtained by the credit bureaus.

Change of Ownership
Per section 482 of the Revenue and Taxation Code a Preliminary Change of Ownership Report (PCOR) is required whenever a document evidencing a change of ownership is recorded. If a PCOR is not received by the Assessor Department, they will mail you a Change of Ownership Statement (COS). Failure to file a completed COS within 90 days will result in a penalty bill of $100 or 10 percent of the new base year value, whichever is greater, but the penalty may not exceed $5,000 if the property is eligible for the homeowners' exemption or $20,000 if the property is not eligible for the homeowners' exemption. A PCOR is available at ocgov.com/assessor/forms.

QUESTIONS?

Office of the Assessor
Values and Ownership:
Business Personal Property............(714) 834-2930
Boats/Aircraft............................(714) 834-2772
Mobile Homes.........................(714) 796-8064
Possessory Interest...................(714) 834-2553

Office of the Treasurer-Tax Collector
Due Dates and Payment Information:
Taxpayer Services ....................(714) 834-3411
Email.................................ttcinfo@ttc.ocgov.com

TO CHANGE YOUR MAILING ADDRESS, CONTACT THE OFFICE OF THE ASSESSOR ADDRESS CONTROL AT (714) 834-2930.