

# OC Treasurer-Tax Collector



## Unsecured Property Tax Bill Information

octreasurer.com

*Certain Bill Information Available in 5 Languages*



Due on Receipt, Delinquent after:

# 8-31-2023

10% + \$75 Penalty for Late Payment

View eBills & Pay Online 24/7

### Moved? Didn't Receive Your Bill?



File Change of Address with Assessor

[ocassessor.gov/forms](http://ocassessor.gov/forms)

## Pay Online by eCheck



**Safe, Secure, No-Cost**

✓ Printed/eMailed Receipt

✓ Same Day Credit

*Credit Card Payment Service Fee – 2.29%*

### AVOID Penalties with these Tax Tips

1. No Proration for Unsecured Bills - Property Owner as of 1-1-2023 pays 100% of tax.
2. Appeal Requests Don't Postpone Payment Deadline - Appeal the assessed value by 11-30-2023 but pay tax bill amount by 8-31-2023 to avoid penalties. Refunds issued if value is reduced.
3. Search online by Company Name, CF#, etc. - view online statement & pay online via eCheck.
4. Hand-Cancel Mail-In Payments – Not all Post Offices automatically postmark envelopes

### Unsecured (Personal) Property Examples

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



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

SIGN UP for eReminders



Never miss a payment by registering for text/email payment reminders at:

[octreasurer.com/eSubscriptions](http://octreasurer.com/eSubscriptions)

### Impacts if Unsecured Property Taxes Are Not Paid by 8-31-2023:

- 10% plus \$75 Late Penalty
- 18% Annual Interest (starts on 11-1-2023)
- Tax Lien Recording (11-1-2023)
- DMV Registration Holds
- Intercept of State Tax Refunds
- Summary Judgments/Legal Actions



## Property Tax eGuides

- ✓ New Homeowner
- ✓ Business



Where Your Tax Dollar Goes/  
Top 20 Taxpayers

[octreasurer.com/ocpropertytaxeguides](http://octreasurer.com/ocpropertytaxeguides)

email: [ttcinfo@ttc.ocgov.com](mailto:ttcinfo@ttc.ocgov.com)  
714-834-2930 (Business Property)  
714-834-2772 (Boats/Aircraft)  
714-834-2727 (Mobile Homes)  
714-834-3411 (Bill Payments)

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## FREQUENTLY ASKED QUESTIONS

**NOTE: Unsecured (Personal) Property under \$10,000 in Assessed Value is no longer taxed**  
*Certain Property Tax Bill Information available at [octreasurer.com](http://octreasurer.com) in five (5) languages*

**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 such as leased equipment, furniture, and computers. Other types of property may include pro-rated 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. In the County of Orange, if the assessed value is less than \$10,000, it qualifies as low value and is not taxed.

**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, 2023 is responsible for payment of the Unsecured property tax bill. Disposal, removal, or sale of the property after January 1, 2023 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, 2023, contact the Office of the Assessor for assistance at 714-834-2930 and also contact them to notify them of sale to avoid getting the FY unsecured property FY 2024-25 bill.

**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 bill are due on receipt and become delinquent after August 31, 2023. If the assessed values is reduced, a refund will be issued for any overpayment. Appeals must be filed with the Clerk of the Board by November 30, 2023.

**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).

**6. How do I avoid the late penalties?**

The Unsecured Property tax bill is due on receipt and delinquent after **August 31, 2023**. You can pay online at [octreasurer.com/octaxbill](http://octreasurer.com/octaxbill) 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 last day to mail your payment as local post offices may no longer postmark mail, learn more by going to [octreasurer.com/postmarks](http://octreasurer.com/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 714-834-2727 or at [ocassessor.gov](http://ocassessor.gov).

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

View the information on Business Personal Property at [ocassessor.gov/personal-property-assessments/business-personal-property](http://ocassessor.gov/personal-property-assessments/business-personal-property) and check out the Tax Collector's Business Property Tax Guide at [octreasurer.com/ocpropertytaxGuide](http://octreasurer.com/ocpropertytaxGuide).