

## IMPORTANT INFORMATION

1. NOTICE—The Tax Collector accepts CHECKS, DRAFTS and MONEY ORDERS only as agent of the taxpayer for his accommodation, and assumes no responsibility for delay in depositing items for collection, for the loss of such items or the proceeds thereof in transit, or for losses through the failure or neglect of any institution used in the collection thereof or upon which said items are drawn.

Personal checks drawn on banks outside of Los Angeles County must be certified.

- 2. MAIL REMITTANCES. Credits may be withheld and receipts retained for a period of five to fifteen days, or longer, following the deposit of items by the Tax Collector for collection.
- 3. Owing to the deferred credits noted in above paragraph, payments pertaining to ESCROWS should be made in CASH or through the ESCROW OFFICER.
  - 4. To insure prompt service Mail Remittances should be made early.
- 5. TAXES ARE LEVIED ON BOTH REAL AND PERSONAL PROPERTY as it exists at 12 o'clock noon on the first Monday in March. Subsequent removal or change of ownership does not relieve the real estate of the personal property tax lien, and the Tax Collector cannot credit payments for real property taxes unless the personal property tax has been paid or is tendered.
- 6. TAX BILLS WILL BE PRE-MAILED ONLY TO TAXPAYERS WHO HAVE FILED A STATEMENT WITH THE COUNTY ASSESSOR between the first Monday in March and the first day in June EACH YEAR, of all taxable property, Real and Personal, owned by them, in their possession or under their control at 12 o'clock noon on the first Monday in March of that year.

Tax Bills not received prior to NOVEMBER 15th under the above pre-mailing service, must be obtained at the County Tax Collector's Office in the usual way, and taxpayers should not further delay procuring them.

- 7. EX-SOLDIERS WHO SERVED IN TIME OF WAR, THEIR WIDOWS, ETC., residents in California, are entitled to a deduction of \$1,000.00 from the assessed valuation of their property for taxation purposes; provided the total value of all property owned by them, whether taxable or non-taxable, and no matter where located is less than \$5,000.00; and provided the claim for such deduction is made each year at the time of filing property schedule with the Assessor; otherwise exemption is forfeited.
- 8. PROPERTY DESCRIPTIONS. Property assessments cannot be located on the Assessment Roll by house or street numbers. Taxpayers should give a full legal description of the property as it appears in the deed, certificate of title, or previous County tax bill, preferably the latter.
- 9. THE TAX COLLECTOR CANNOT CHANGE ASSESSMENTS. The Board of Equalization meets the first two weeks in July each year and during this period the tax payers may inspect their assessments and make application for adjustments, changes, etc.
- 10. MUNICIPAL TAXES. The municipal taxes are payable to the Tax Collectors of incorporated cities, unless tax rates, stamped hereon, indicate that municipal taxes are included herein.
- 11. DRAINAGE IMPROVEMENT DISTRICT TAXES for Drainage Improvement District No. 9 become due and payable and delinquent on the same dates as the general taxes, 10% penalty and 50 cents costs added to each item unpaid April 20th. These taxes are not included in the regular tax bills. Separate bills must be obtained therefor.
- 12. For information relative to SPECIAL ASSESSMENTS FOR MUNICIPAL PUBLIC WORK, write Street Assessment Department, Los Angeles, or to the city clerk of cities other than Los Angeles.
- 13. THE DELINQUENT TAX LIST of properties in Los Angeles County outside of Incorporated Cities and in the Cities of Los Angeles, Vernon and West Covina, is published on or before the 8th day of June each year in the Los Angeles Daily Journal. The delinquent list of properties in each of the other incorporated cities in the county will be published in the newspaper in each city which has the advertising contract for that municipality, on or before the above date. These publications state the date when the delinquent properties will be sold to the state for non-payment of taxes (about June 30th) and the amount due.

AUCTION SALES OF DELINQUENT PROPERTIES. Each of the above publications will also contain an Addenda list of properties upon which taxes have been delinquent for a period of five years, which will be DEEDED TO THE STATE on or about July 1st unless redeemed prior to said date, or payment made in accordance with Chapter 433, Statutes of 1931, as amended in 1933, providing that postponement of the Auction Sale or execution of Deed to the State, for periods of one year each may successively be had by paying the current year's taxes and by payment of an amount equal to the taxes, penalties for delinquency and costs of the year longest delinquent together with a sum equal to penalties on the aggregate amount of said taxes at the rate of 1% per month.

The amount published as the least amount for which the above mentioned properties may be sold or deeded, IS NOT THE TOTAL AMOUNT necessary to be paid to redeem such properties from such sale. For such information write to this office.

H. L. BYRAM, County Tax Collector.

NOTICE—ALL MATTERS PERTAINING TO DELINQUENT TAXES ARE NOW HANDLED BY THE COUNTY TAX COLLECTOR, 300 HALL OF JUSTICE, LOS ANGELES.