



2025 ANNUAL REPORT



♦ **JEFF PRANG** ♦
LOS ANGELES COUNTY ASSESSOR

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MESSAGE FROM THE ASSESSOR

JEFF PRANG

As I reflect on the responsibility entrusted to me by the voters of Los Angeles County, I am honored to present the Assessor's 2025 Annual Report. This report reflects not only the continued strength and resilience of our local economy, but also the unwavering commitment of the Assessor's Office to serve one of the most diverse and dynamic counties in the nation. Through thoughtful community outreach, strategic investments in technology, and a steadfast focus on equity and accuracy, our Office continues to evolve to meet the needs of the public we serve.

At the same time, this year has been marked by profound challenges. I want to acknowledge the devastating wildfires that have ravaged entire communities, including those in the Palisades and Altadena. During these unprecedented times, my Office remained focused on delivering timely relief and meaningful support to property owners impacted by disaster, ensuring access to reassessment and property tax relief when it mattered most.

This year's Assessment Roll reflects a 3.91% increase in the assessed value of all taxable real and business personal property across Los Angeles County, resulting in a record-breaking net local roll value of more than \$2.176 trillion:

\$2.17 TRILLION

Total Assessment Roll Net Value

3.91%

Increase in Property Growth Countywide

\$51.4 BILLION

Real Estate Transfers (Sales)

\$41.1 BILLION

Consumer Price Index Adjustment

\$8.2 BILLION

New Construction



MESSAGE FROM THE ASSESSOR

JEFF PRANG

While the constitutional responsibility of the Assessor's Office is to identify and value taxable property, the impact of this work extends far beyond that core mission. Property tax revenues are foundational to the services that sustain our quality of life, support public safety, healthcare, education, infrastructure, libraries, and other essential county services relied upon by millions of residents.

Our commitment to innovation and accountability remains central to our work. Through the transformative Assessor's Modernization Project, this year's Assessment Roll was produced using a new, cloud-based digital system bringing an end to the legacy mainframe that had long constrained efficiency and reliability. This milestone positions the Office for greater accuracy, transparency, and responsiveness well into the future. In partnership with the County's Chief Executive Office, we continue to address long-standing challenges, including reducing the assessment appeals backlog. While meaningful progress has been made, we remain focused on improving timeliness and fairness in this critical process.

Beyond daily operations, strengthening our connection to the community remains a top priority. This commitment was most evident during the unprecedented Los Angeles wildfires. Since January, my Office has rapidly collected data, developed new processes, and reallocated resources to assess property damage accurately and expedite disaster-related property tax relief.

Through robust outreach and educational programs, we continue to empower residents, businesses, and organizations to better navigate the property tax system. These efforts produce real results: last year alone, property owners received more than \$840 million in direct tax savings through exemptions, along with significant exclusions from reassessment that benefit families, seniors, and those facing hardship. The accomplishments highlighted in this report are made possible by the dedication and professionalism of the employees of the Assessor's Office, as well as the strong partnerships we share across Los Angeles County.

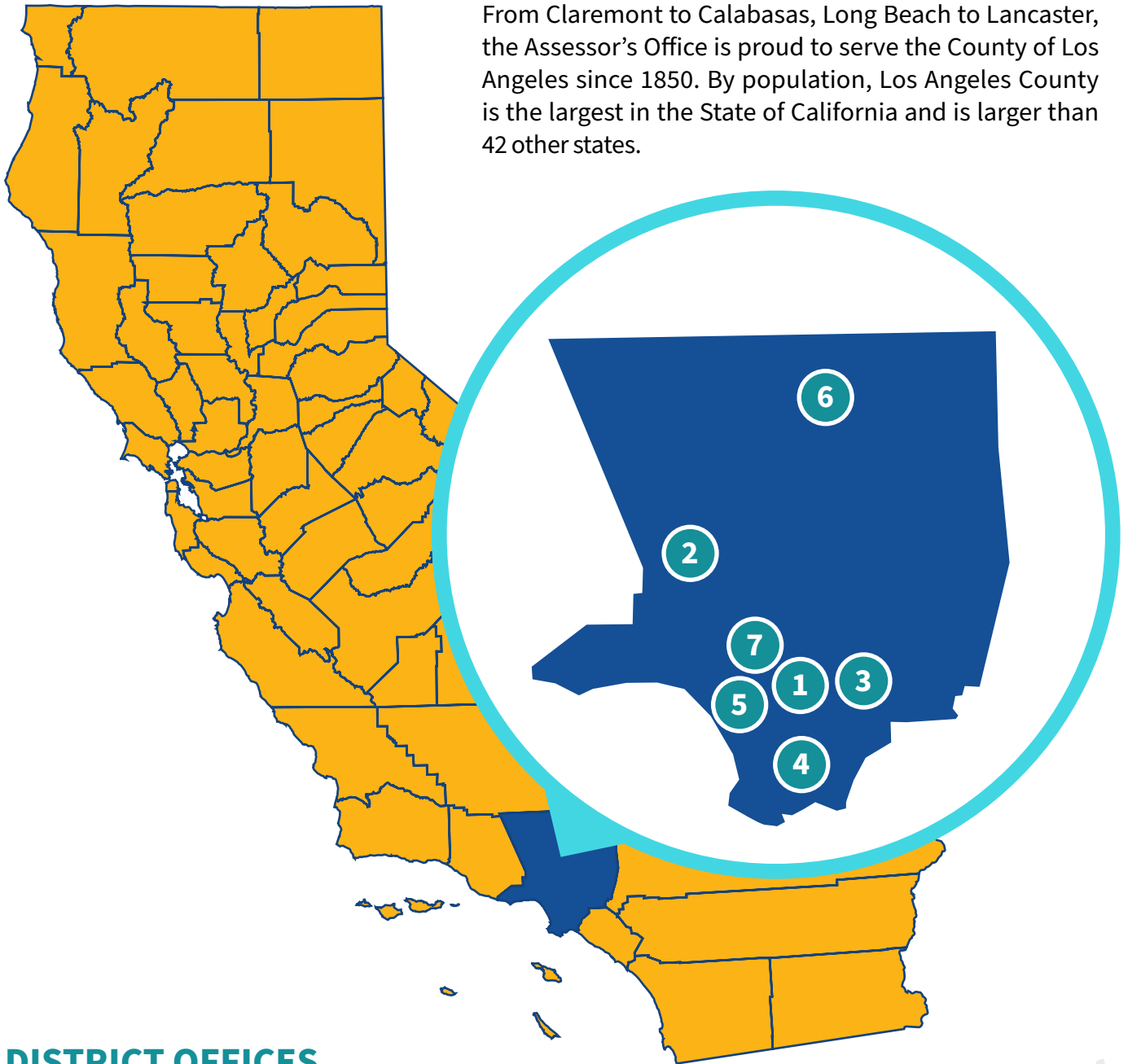
As we look ahead, my Office remains committed to responsible stewardship, continuous improvement, and service that reflects the trust placed in us by the public. I encourage you to reach out with questions or to learn more about the programs and resources available. Your partnership is essential to our shared success, today and in the years to come.

Sincerely,
Jeff Prang | Assessor



WHO WE ARE ASSESSOR'S OFFICE

From Claremont to Calabasas, Long Beach to Lancaster, the Assessor's Office is proud to serve the County of Los Angeles since 1850. By population, Los Angeles County is the largest in the State of California and is larger than 42 other states.



DISTRICT OFFICES

- | | |
|--|--------------------------------|
| 1. Headquarters - Downtown Los Angeles | 5. West Regional - Culver City |
| 2. North District - <i>temporarily relocated to Headquarters</i> | 6. Lancaster Regional |
| 3. East District - South El Monte | 7. Beverly Hills Courthouse |
| 4. South District - Signal Hill | |

Use the [Find Your Assigned Office](#) search tool on the Assessor's website to locate your assigned district or regional office.

OFFICE LOCATIONS SERVING LOS ANGELES COUNTY

In 2025, the Los Angeles County Assessor's Office proudly expanded its commitment to accessibility and service with the opening of the Beverly Hills Courthouse office. This new office, which officially opened in December, reflects our dedication to bringing vital services closer to property owners throughout the county.

Below is a complete list of our office locations, where our staff are available to assist you.

HEADQUARTER, DISTRICT AND REGIONAL OFFICE LOCATIONS

HEADQUARTERS

Kenneth Hahn Hall of Administration
500 W. Temple Street, Room 225
Los Angeles, CA 90012
(213) 974-3211

EAST DISTRICT

1190 Durfee Avenue
South El Monte, CA 91733
(626) 258-6001

NORTH DISTRICT

13800 Balboa Boulevard
Sylmar, CA 91342
(818) 833-6000

WEST REGIONAL

6167 Bristol Parkway, Suite 100
Culver City, CA 90230
(310) 665-5300

SOUTH DISTRICT

1401 E. Willow Street
Signal Hill, CA 90755
(562) 256-1701

LANCASTER REGIONAL

251 E. Avenue K-6
Lancaster, CA 93535
(661) 940-6700

BEVERLY HILLS COURTHOUSE

9355 Burton Way, Suite 400
Beverly Hills, CA 90210
(310) 665-5300

Use the [Find Your Assigned Office](#) search tool on the Assessor's website to locate your assigned district or regional office.

CONNECTING WITH OUR OFFICE

ACCESSING OUR SERVICES & RESOURCES

The Los Angeles County Assessor's Office remains committed to providing exceptional customer service while prioritizing accessibility and convenience for property owners. Whether you prefer in-person assistance or digital resources, we are here to help you navigate your property-related questions and concerns.

ALTERNATIVES WAYS TO ACCESS OUR SERVICES



ONLINE RESOURCES AND APPOINTMENTS

Our website, assessor.lacounty.gov, offers a wide range of services, including access to property data, downloadable forms, self-service tools, and educational resources.

Schedule appointments by visiting assessor.lacounty.gov/appointment to schedule an in-person or virtual appointment through Microsoft Teams.

Information about other property tax departments can be found on the County's joint property tax portal at propertytax.lacounty.gov.



PHONE ASSISTANCE

Reach out to our office by calling **(213) 974-3211** or **(888) 807-2111** for assistance. *Please note that wait times may vary.*



CONTACT FORM FOR SPECIFIC INQUIRIES

For a more personalized response, complete our online contact form at assessor.lacounty.gov/contact. Choose the appropriate category for your inquiry, such as:

General: Inquiry not about a specific property address.

Specific Property: Inquiry related to change of mailing address, property owner's name, change to the description of your building or land data on the Assessor's records, disaster relief, decline-in-value, disagree with recent assessment or valuation change of your property, and other miscellaneous questions.

Business: Inquiry about equipment, mobile homes, marine & aircraft, property statements.

Prop. 19: Inquiries about parent to child or grandparent to grandchild exclusions, base year transfer exclusions for over 55 and disabled, and base year transfers for those affected by a governor declared disaster.

Tax Savings: Inquiries about tax savings or to check on the status of a filed claim.

Once the form has been submitted, you will receive an email confirmation. Your inquiry will be directed to the appropriate Assessor staff for processing. Please know your inquiry will be answered within 1-3 business days.

ONLINE SERVICES

ASSESSOR'S E-SERVICE ACCOUNT

The Los Angeles County Assessor's Office provides the Assessor's e-Service Account, a free online platform that gives property owners convenient, secure, and efficient access to essential services. With this innovative system, property owners can manage key aspects of their property records from the comfort of their home, ensuring peace of mind and easy access to important information.

KEY FEATURES OF THE ASSESSOR'S E-SERVICE ACCOUNT



HOMEOWNER ALERT (E-NOTIFICATION)

Protect your property from fraud and stay informed. The [Homeowner Alert Service](#) notifies you whenever the Los Angeles County Registrar-Recorder/County Clerk records activity on your property. With this service, property owners can act quickly to address potential issues and safeguard their property.



E-FILE SERVICE

Submitting an application for the Homeowners' Exemption (HOX) or changing your mailing address has never been easier. Property owners can now submit a request to update their mailing address or apply for the HOX directly online via the e-File Service. This service is fast, secure, and eliminates the need for paper forms or in-person visits.

Additional e-File forms will be introduced in the near future to further streamline interactions with our office.

BUILDING EXCELLENCE

Since its introduction in 2023, the Assessor's e-Service Account has already made an impact:

- Over 90,000 property owners have registered for accounts.
- Approximately 60,000 submissions have been made through the system, including Change of Mailing Address requests and Homeowners' Exemption (HOX) applications.

SIGN UP TODAY!

Join thousands of Los Angeles County property owners who are taking advantage of this groundbreaking service. To create your Assessor's e-Service Account, visit assessor.lacounty.gov/news-information/enotification. Stay informed, stay secure, and manage your property records with ease.

The Assessor's Office is proud to be at the forefront of innovation, delivering the tools property owners need to stay connected and protected.

LEADERS IN EFFICIENCY ASSESSOR'S MODERNIZATION PROJECT

In 2025, under a 10-year investment of the Assessor's Modernization Project, The Assessor's Office successfully transitioned from a decades-old mainframe green screen system to a modernized technology system, changing the way that property owners, businesses, and other stakeholders engage with the Office. The completed project maximizes the latest technology for staff, real estate professionals, and property owners.

The Assessor's Office saw the efficiency in saving time and resources, saving staff **60,000** hours of work in Disaster Relief, which is equivalent to 35 full-time appraisers.

45,000 work hours were saved and **\$13 billion** in assessed value were enrolled, offsetting the revenue losses caused by the Los Angeles Wildfires.

KEY COMPONENTS OF THE MODERNIZATION PROJECT

1. STATE-OF-THE-ART ASSESSMENT SYSTEM

The cornerstone of the modernization effort replaces decades-old systems with a cutting-edge platform that integrates property tax assessment, data management, and customer service tools.

- Provides real-time data access and updates.
- Streamlines workflows to reduce processing times for assessments and exemptions.

2. DIGITAL TRANSFORMATION

- Transitioning from paper-based processes to digital workflows.
- Expanding e-File services for property owners, including exemption applications and mailing address change applications.
- Introducing self-service tools on the Assessor's website, empowering property owners to access their information anytime, anywhere.

BENEFITS TO PROPERTY OWNERS

- **Faster Service:** Reduced wait times for processing assessments and exemption applications.
- **Greater Accessibility:** Expanded online tools make property information and resources available 24/7.
- **Enhanced Transparency:** Improved data sharing ensures that property owners receive accurate and up-to-date information.

AWARD WINNING OFFICE



The Los Angeles County Assessor's Office was honored to receive multiple awards recognizing its programs and services, reinforcing the office's reputation, professionalism, and commitment to its mission.

These prestigious awards highlight the office's continuous dedication to innovative assessment practices and excellence in public service.

2025

Technology Champion, Los Angeles County Assessor

California Alliance of Taxpayer Advocates

Certification of Recognition

Assessor, Office of the Future-Assessor's E-Service Account

County of Los Angeles Quality and Productivity Commission

Achievement Award Winner

Assessor's Modernization Project: Mission Complete

National Association of Counties

Achievement Award Winner

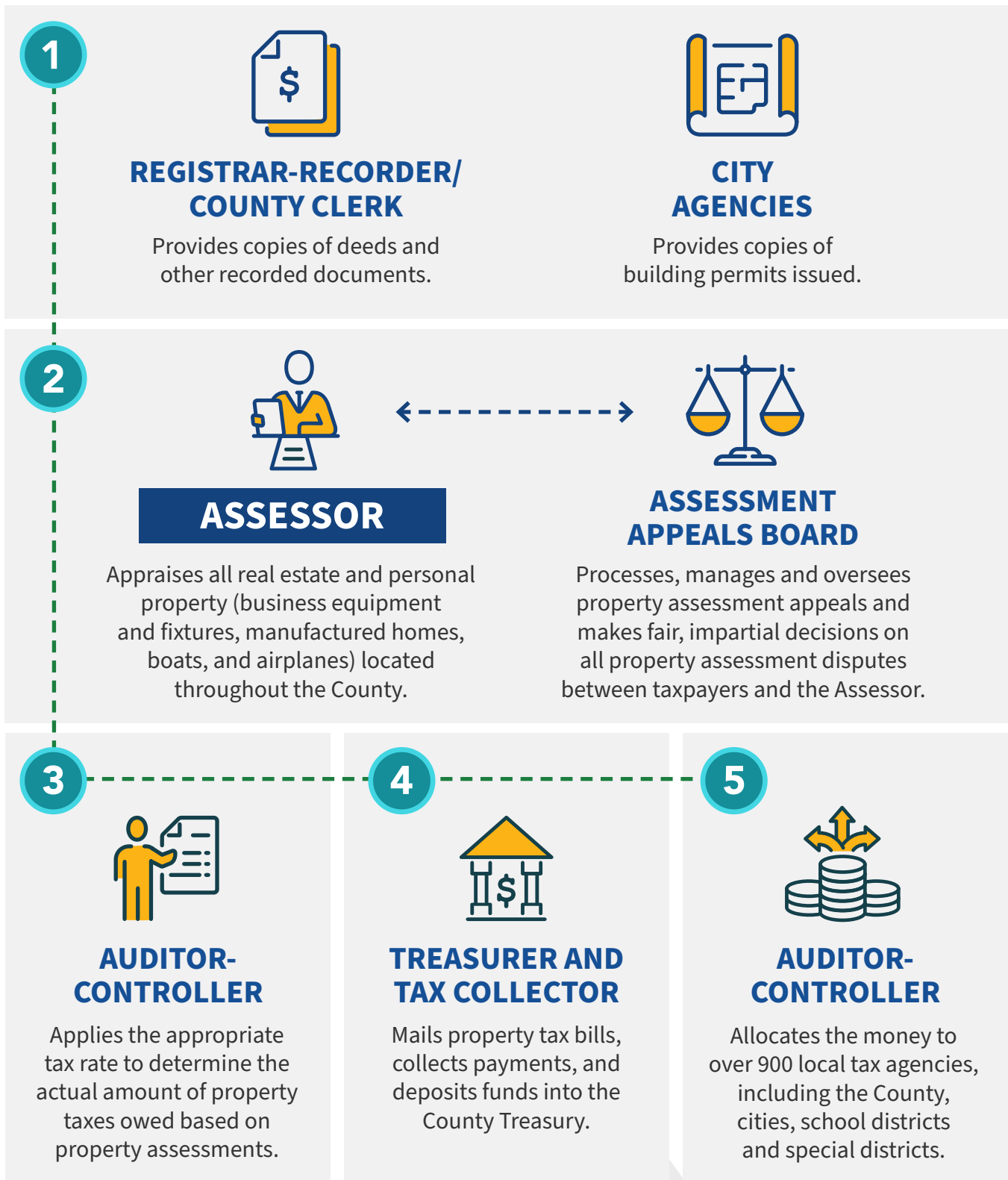
Assessor's Data Program: Examining Homeownership

National Association of Counties

Achievement Award Winner, Disaster Relief: Online Submission

National Association of Counties

PROPERTY TAX SYSTEM EXPLAINED

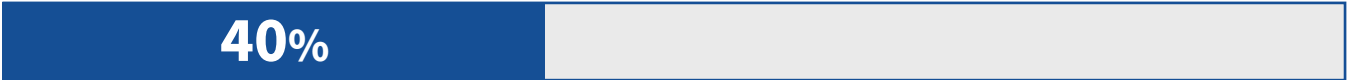


PROPERTY TAX REVENUE

WHERE DOES YOUR MONEY GO?

Property tax revenue collected by Los Angeles County is distributed to local governments, including cities, schools and community colleges, special districts, and redevelopment agency successor entities. Each year, your property taxes generate an approximate \$22 billion in revenue that funds vital public services, including public education, public safety, infrastructure upgrades, and healthcare that we all depend on.*

SCHOOL DISTRICTS



40%

K-12 education and community colleges.

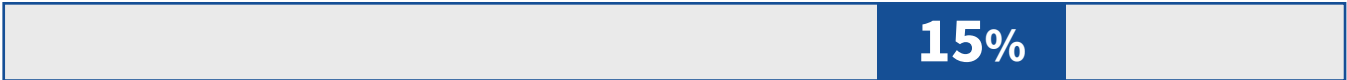
UNINCORPORATED AREAS



24%

Communities that belong to the County, but are not part of a “city” and therefore the County Board of Supervisors serve as “city council” and the Supervisor representing the area serves as “mayor.” County departments provide the municipal services.

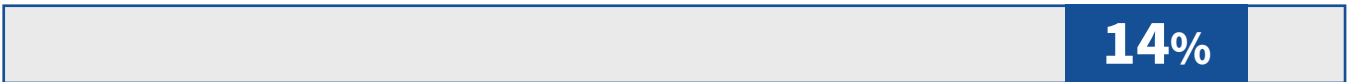
INCORPORATED CITIES



15%

Los Angeles County has 88 incorporated cities, each with their own elected mayor and city council.

SUCCESSOR AGENCIES



14%

Manage redevelopment projects, make payments on enforceable obligations, and dispose of redevelopment assets and properties. Each Successor Agency has an Oversight Board that supervises its work. In Los Angeles County there are five Oversight Boards organized by Supervisorial District.

SPECIAL DISTRICTS



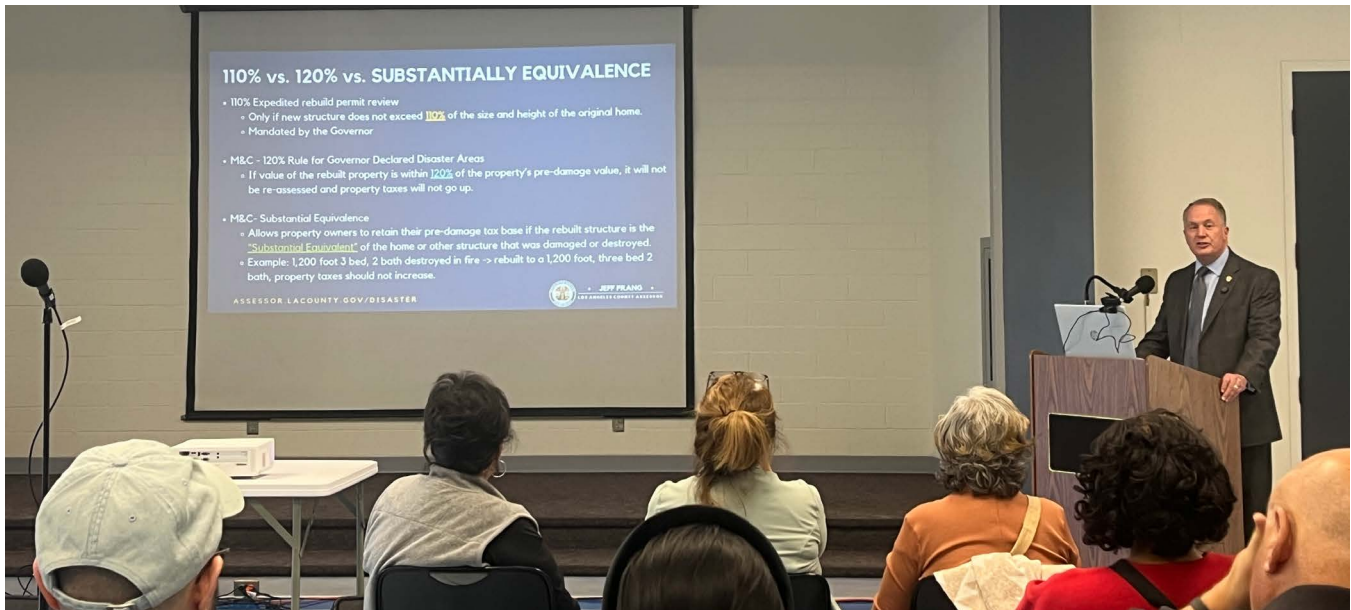
7%

Agencies that provide services to local communities such as libraries, sanitation, water, cemetery, etc.

**These percentages are approximate and change slightly each year based on property values and apportionment formula. For more on apportionment, contact the Auditor-Controller at auditor.lacounty.gov.*

MARKET VALUE & ASSESSED VALUE

WHAT'S THE DIFFERENCE?



California voters passed Prop. 13 in 1978 in order to place limitations on property assessment increases and [property tax rates](#). Prop. 13 provides the foundation for how your property tax bill is determined when you purchase real property.

MARKET VALUE

VS

ASSESSED VALUE

The market value of real property is the market-driven price of such property at a given place and time. **In other words, the price a home could be sold for.** The market value of a home typically increases more rapidly than its assessed value. However, economic downturns may cause market value to dip below assessed value (**see chart on page 15**).

The assessed value of real property is determined by the Assessor's Office at the time property is purchased, typically the sales price. **The assessed value will then become the "base-year value," which determines a property owner's tax bill.** An inflation factor of no more than 2 percent is added to your bill every year. In addition, Prop. 13 sets your property's tax rate at a uniform 1 percent, plus the rate necessary to fund local voter-approved bonds.

WHY DID MY PROPERTY TAXES INCREASE?

Under Proposition 13, when property is initially acquired by a new owner, the Assessor's Office reassesses the property and establishes its base year value - the value upon which future property taxes will be based.

INFLATION ADJUSTMENT

Each year, an annual inflation factor (which may not exceed two percent) is applied to a property's base year value. This is known as the trended base year value. As a result, while a property's assessed value will gradually increase year after year, property owners should be able to reliably estimate what their property taxes will be in the future.

However, more dramatic changes in a property's value (resulting in increased property taxes) may occur when a property becomes subject to reassessment. The Assessor's Office is required to reassess property under **THREE (3)** main circumstances:

1. CHANGES IN OWNERSHIP

A change in ownership occurs when property is transferred from its current owner(s) to new owner(s), such as when property is sold/purchased. **Beware:** Although certain transfers may qualify for a change in ownership exclusion and do not require reassessment of the transferred property, other similar transfers may not. For example, transfers between certain family members (parent-child, interspousal, etc.) are generally not considered reassessable changes in ownership; however, transfers between other family members may trigger a reassessment.

2. NEW CONSTRUCTION

The Assessor's Office is required to conduct a reassessment when new construction takes place on your property. For example, adding square footage to an existing residential structure will trigger a partial reassessment. **Note:** Upon completion of new construction, the entire property will not be reassessed. Instead, only the newly constructed portion will be assessed, and its value will be added to the property's existing trended base year value.

3. VALUE RESTORATION

Economic conditions may cause your property to lose value. In such cases, Proposition 8 allows the Assessor's Office to temporarily reduce your property's assessed value, thereby providing tax relief until the market recovers. When your property's base year value is restored, your property tax bill may experience a larger-than-normal increase; however, the restored value will not exceed the property's original base year value plus the required inflation adjustment. See **Decline-in-Value, page 34**, for more details.

For more information, please contact the Assessor via Contact Form at assessor.lacounty.gov/contact.

HOW LIFE EVENTS AFFECT THE FAMILY HOME

MARKET VALUE

The price the home could be sold for.

ASSESSED VALUE

The basis of the property owner's tax bill.



2008

DECLINE-IN-VALUE

The home's market value dips below its inflation-adjusted purchase price. Prop. 8 (1978) allows the home to be temporarily assessed based on its market value.



1978

PROPOSITION 13

Requires a home's assessed value to be based on its purchase price, increased by up to 2% per year for inflation. Whenever it is sold, it is again taxed at its purchase price. Prop. 13 also rolled back assessed values to their 1975 levels.



1988

TRANSFER TO CHILD

A property transfer typically triggers a reassessment. However, Prop 58 (1986) allows the home to transfer from owner to child without a reassessment to market value.



1970 HOME PURCHASED

From 1970 to 1977 the home is taxed based on its market value.

1985 BEDROOM ADDED

The addition of a bedroom increases the home's assessed value to reflect the added market value of the bedroom.

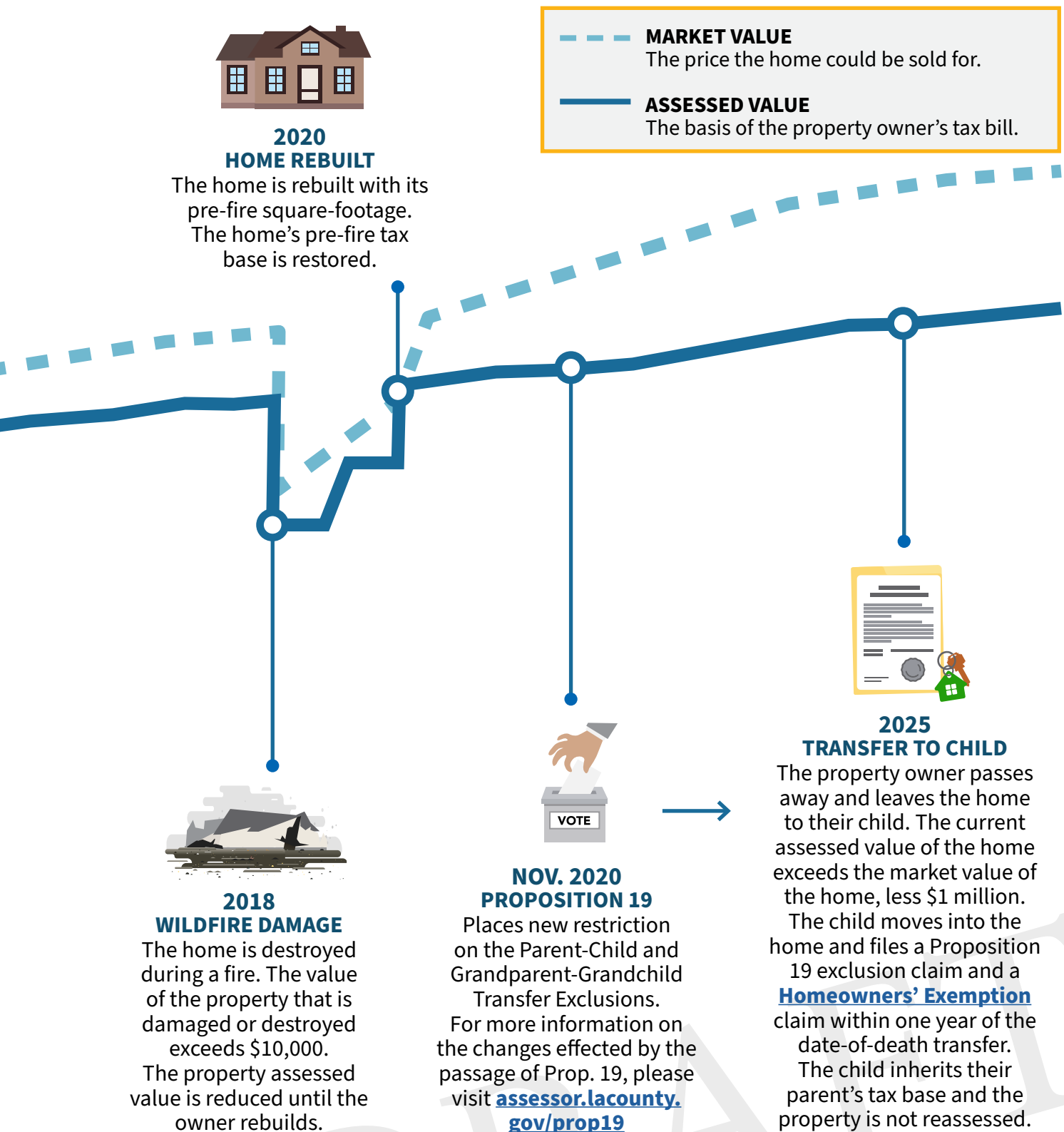
2005 HOME SOLD

The home is sold and reassessed to market value, significantly increasing the tax bill.

2014 RECOVERY

The home's market value recovers and it is again taxed at its inflation-adjusted purchase price.

HOW LIFE EVENTS AFFECT THE FAMILY HOME



PROPOSITION 19

IMPORTANT CHANGES

On November 3, 2020, California voters approved [Proposition 19](#), which made changes to property tax benefits related to transfers of family property, while creating additional benefits for some homeowners when transferring a property tax base. Provided below are a few important changes effected by the passage of Prop. 19. This information reflects the Board of Equalization's interpretation of Prop. 19's provisions.

For more information please consult boe.ca.gov/prop19.

PARENT-CHILD AND GRANDPARENT-GRANDCHILD EXCLUSION

CHANGES EFFECTIVE **FEBRUARY 16, 2021**

Prop. 19 imposed new limits on property tax benefits for inherited family property. Under Prop. 19, a child or children may keep the lower property tax base of the parent(s) **ONLY** if the property is the principal residence of the parent(s) and the child or children make it their principal residence within one year.

	BEFORE (Prop. 58/193)	CURRENT LAW (Prop. 19)
PRINCIPAL RESIDENCE BENEFIT	- Principal residence (home) of transferor - The home may be of any value	- Principal residence (home) of transferor and transferee - The extent to which the home can be excluded from reassessment is based on a property value comparison formula
BENEFIT FOR OTHER REAL PROPERTY	A property owner can transfer up to \$1-million in value of property other than their home to their parents, children, or (in some cases) grandchildren, without the property being reassessed	Property other than the transferor's home is subject to reassessment upon transfer to their parents, children, or grandchildren
GRANDPARENT-GRANDCHILD MIDDLE GENERATIONAL REQUIREMENT	Property transferred from grandparents to grandchildren can avoid reassessment, if the parent(s) of grandchildren, who qualify as child(ren) of grandparent(s), are deceased on the date of transfer	
FILING PERIOD	A claim must be filed within 3 years of the transfer or before transfer to third party, whichever is earlier	- Recipient must move in within 1 year of the transfer - A Homeowners' Exemption or Disabled Veterans' Exemption must be filed within 1 year of the transfer - A claim must be filed within 3 years of the transfer or before transfer to third party, whichever is earlier - If these filings requirements are not met, prospective relief may be available
IMPORTANT DATES	Through February 15, 2021	Effective February 16, 2021

For more information and updates on Prop. 19, please visit assessor.lacounty.gov/prop19.

PROPOSITION 19

IMPACTS ON CALIFORNIA HOMEOWNERS

TRANSFERS OF TAX BASES FOR SENIORS, SEVERELY DISABLED, AND VICTIMS OF NATURAL DISASTERS

CHANGES EFFECTIVE **APRIL 1, 2021**

Proposition 19 allows homeowners who are age 55 or older, severely and permanently disabled, or victims of natural disasters or wildfires, to transfer the lower tax base of their primary home to their newly-purchased or newly-constructed replacement home up to three times (or once per disaster). The tax base may be transferred to a property located anywhere in the state.

	BEFORE (Prop. 60/90/110)	CURRENT LAW (Prop. 19)
TYPE OF PROPERTY	Principal residence (home)	Principal residence (home)
TIMING	Purchase or new construction of replacement home must occur within 2 years of sale of original home or governor-declared disaster	Purchase or new construction of replacement home must occur within 2 years of sale of original home or governor-declared disaster
LOCATION OF REPLACEMENT HOME	• Same County • County with intercounty ordinance (10 counties)	Anywhere in California
VALUE LIMIT	The market value of the replacement home must be less than or equal to the market value of the original home	• The replacement home can be of any value • If the market value of the replacement home exceeds the market value of the primary home, the difference is added to the transferred tax base
HOW MANY TRANSFERS?	• One time • Exemption: A property owner may transfer their tax base, based on disability, even if they have already done so, based on their age	Three times

For more information and updates on Prop. 19, please visit assessor.lacounty.gov/prop19.

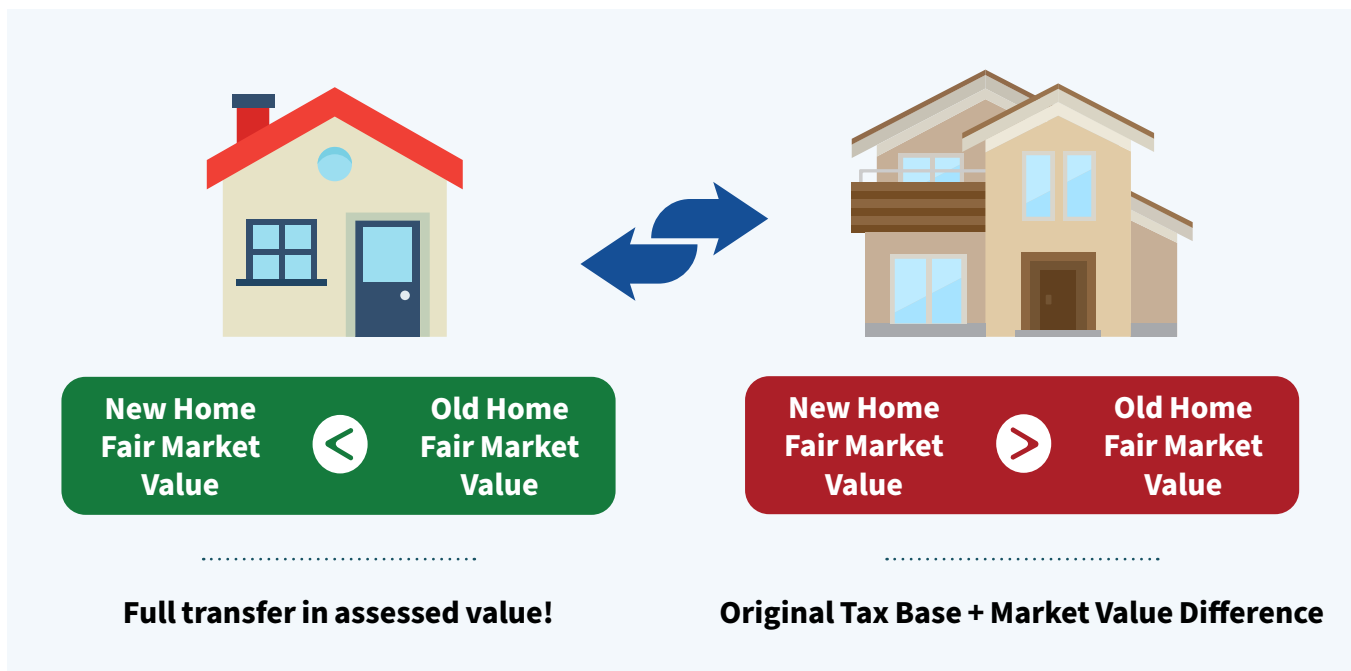
PROPOSITION 19

IMPACTS ON CALIFORNIA HOMEOWNERS

HOW ARE PROPOSITION 19 BENEFITS CALCULATED?

Once a Proposition 19 claim is received, our office compares the **assessed taxable value** and **fair market value** of all properties involved in the transfer. Our office determines a home's fair market value by comparing it to properties of similar size and use that were recently sold in the area.

TAX BASE TRANSFERS



Example:

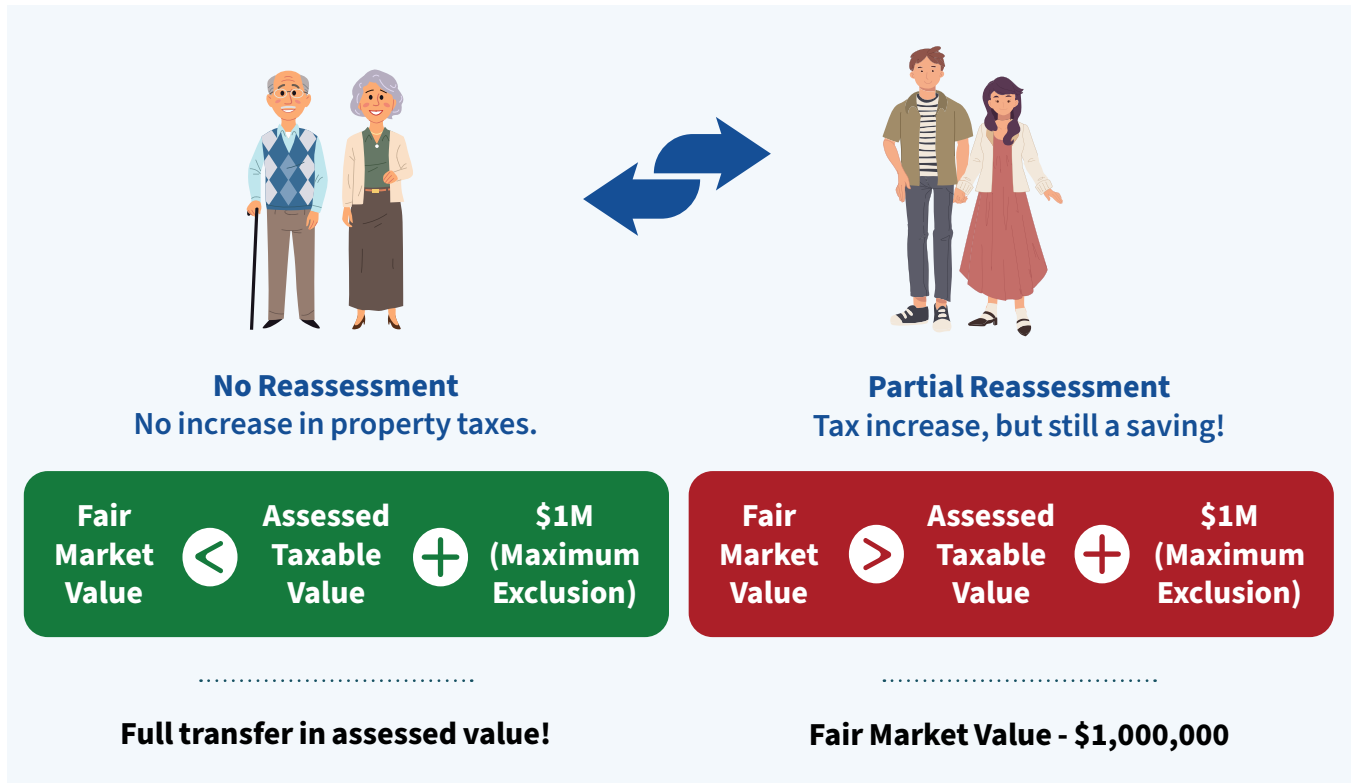
A new home is purchased for \$800,000, and the owner wants to transfer their low tax base of \$225,738 to their new property. The original home is currently worth \$700,000 on the open market:

- $\$800,000 - \$700,000 = \$100,000$
- $\text{New Tax Base} = \$225,738 + \$100,000 = \$325,738$

PROPOSITION 19 IMPACTS ON CALIFORNIA HOMEOWNERS

HOW ARE PROPOSITION 19 BENEFITS CALCULATED? (CONTINUED)

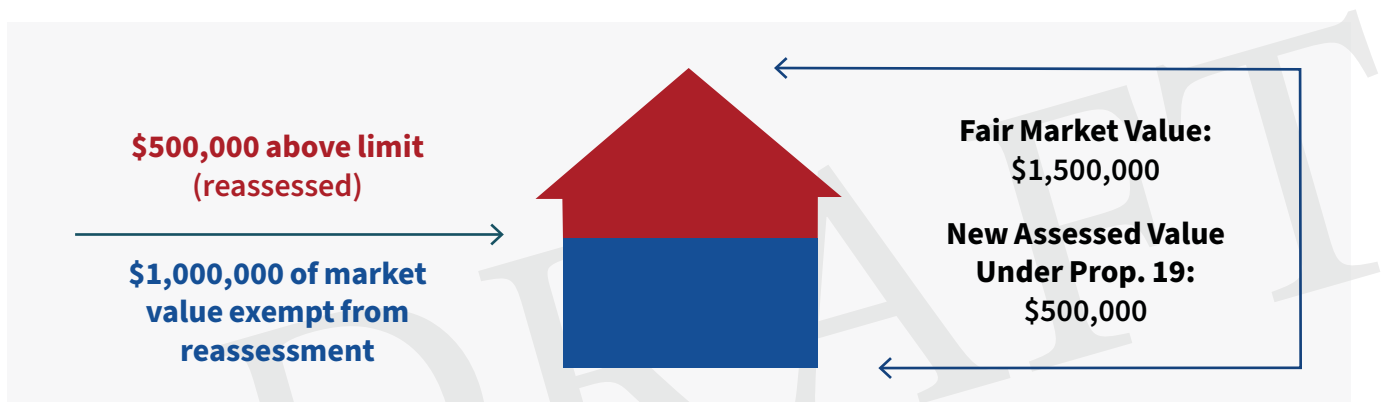
INTERGENERATIONAL TRANSFER EXCLUSION



Example:

A child inherits their parents' primary home in 2022, after Prop 19 is implemented. They move in within one year and file the Homeowners' Exemption, designating the home as their new primary residence. The parents' home's tax base was \$425,738, close to what they paid for the property in 1990. The house is now worth \$1,500,000 on the open market.

- $\$425,738 + \$1,000,000 = \$1,425,738 < \$1,500,000$
- **New Tax Base = $\$1,500,000 - \$1,000,000 = \$500,000$**



DEATH OF A REAL PROPERTY OWNER

WHAT YOU NEED TO KNOW

The death of a loved one can be a life-changing and traumatic event. Settling affairs after a death should be straightforward. That is why the Assessor's Office has created this guide for you. This is not a manual on how to settle all a loved one's affairs, but the following are a few important things that need to be done if they owned property in Los Angeles County.

WHAT DO I NEED TO DO UPON THE DEATH OF A PROPERTY OWNER?

- ✓ **Change in Ownership / Death of a Real Property Owner** must be filed within **150 days**
- ✓ One Child / Grandchild must move in and file the **Homeowners' Exemption** within **1 year***
- ✓ The Proposition 19 **Parent-Child Transfer Exclusion** or **Grandparent-Grandchild Transfer Exclusion** claim form must be filed within **3 years** of the transfer**

**Hard deadline **Prospective relief available if submitted after deadline*

PARENT-CHILD EXCLUSION CLAIM:



GRANDPARENT- GRANDCHILD EXCLUSION CLAIM: *(if both parents deceased)*



DEATH OF A PROPERTY OWNER FORM



ONCE SIGNED, THE FORMS MUST BE MAILED TO:

**Los Angeles County Assessor's Office
Ownership Services Section
500 W. Temple St. Room 225
Los Angeles, CA 90012**

For more information and updates on Prop. 19, please visit assessor.lacounty.gov/prop19.

ASSISTING BUSINESSES WITH THEIR PROPERTY STATEMENTS



Business Personal Property is valued annually as of January 1.

Any business with personal property having an aggregate cost of \$100,000 or more is required to annually file a Business Property Statement. Failure to file the statement will result in the Assessor's Office estimating the value of the business property and adding a 10% penalty to the assessment. The threshold for business personal property to be taxable is \$5,000 in cumulative value.

The Assessor's Office has annual webinars and seminars to assist property owners in filing their Business Property Statements. Visit assessor.lacounty.gov/events for the next webinar/seminar.

APRIL 1	MAY 7	AUGUST 31
Due date for filing Business Property Statement.	Last day to file Business Property Statement and avoid 10% late filing penalty.	Property taxes on the Unsecured Roll are due and become delinquent if not paid as of 5pm. A 10% late penalty is applied if paid late.



160,367
Total Business Personal
Property Assessments



275,084
Business Locations
Canvassed



122,289
Property Statements
Processed

INSTITUTIONAL EXEMPTIONS

RESOURCES FOR ORGANIZATIONS

Real and personal property used for religious, hospital, scientific or charitable purposes may be eligible for a property tax exemption. Institutional exemptions may be available for the owner-operator, lessors, and lessees of qualifying property, given certain conditions.

The Assessor's Office classifies these institutional exemptions into three categories:

\$573
MILLION
Exemptions
in 2025

WELFARE

A welfare exemption is a broad class of property tax exemption that provides tax relief for qualifying hospitals, museums, libraries, schools, colleges, affordable housing projects, and other nonprofit organizations, including veterans' organizations. Welfare exemptions are also available for aircraft of historical significance, cemeteries, and certain works of art.

\$15.7
MILLION
Exemptions
in 2025

CHURCH

A church exemption is a property tax exemption available for property that is owned or leased by a religious organization and which is used exclusively for religious worship services.

\$46.5
MILLION
Exemptions
in 2025

RELIGIOUS

A religious exemption is a property tax exemption available for property used as a school or for religious worship that is owned and operated by a religious organization or leased to a church.



Applications for institutional exemptions must be filed between the **January 1 lien date and February 15 at 5pm.**

Nonprofits, including affordable housing organizations, are subject to the same business property statement filing requirements as businesses, even if that property is ultimately exempt.

For more information on institutional exemptions, please contact Major Exemptions at **(213) 974-3481** or contact the Assessor at assessor.lacounty.gov/contact.

IN THE COMMUNITY OUTREACH AND ENGAGEMENT

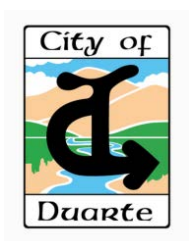
In 2025, the Los Angeles County Assessor's Office reaffirmed its steadfast commitment to serving property owners and providing direct resources and services in cities and communities throughout Los Angeles County. These outreach efforts connected hundreds of affected property owners with critical services, personalized guidance, and direct support from dedicated Assessor employees.

ASSESSOR SERVICES



Death of a Property Owner | Assessor Careers | Prop. 19 | Accessory Dwelling Units | Tax Savings

COUNTY PARTNERS



AND MANY MORE!

IN THE COMMUNITY OUTREACH AND ENGAGEMENT

Our office looks forward to future community events, collaboration opportunities, and connecting with community members in 2026.



500+

Hours of Direct Community Engagement
and Outreach Annually



300+

Individual Organizations
and Counting

Check assessor.lacounty.gov/events for additional resource fairs in your community.

DISASTER RELIEF RESOURCE FAIRS & OUTREACH ASSISTING PROPERTY OWNERS



In the aftermath of the devastating Eaton and Palisades Fires, the Los Angeles County Assessor's Office proactively delivered disaster relief assistance through a series of Disaster Relief Resource Fairs held in the City of Los Angeles, the City of Duarte, and through a countywide webinar. These outreach efforts connected hundreds of affected property owners with critical services, personalized guidance, and direct support from dedicated Assessor employees.

To further ensure equitable access to assistance, Assessor Office staff maintained a strong presence at community events throughout Altadena and Pacific Palisades, providing timely information, answering questions, and offering ongoing support to residents navigating the recovery process.



ASSESSMENTS ROLL HIGHLIGHTS

TOTAL VALUE OF ALL TAXABLE REAL AND BUSINESS PROPERTY IN LOS ANGELES COUNTY

\$2.18 TRILLION

LEADING GROWTH FACTORS



\$51.4 BILLION

Real Estate
Transfers (Sales)



\$41.1 BILLION

Consumer Price Index
Adjustment



\$8.2 BILLION

New
Construction

EXEMPTIONS



in savings for



VETERANS



HOMEOWNERS



ORGANIZATIONS

GROWTH



3.91%

Increase in Property
Growth Countywide

**\$81.7
BILLION**

in Assessed Value

PARCEL TYPES



1,897,905

Single-Family Residential

251,236

Residential Income

248,866

Commercial/Industrial

INVESTMENTS



-3.44%

Growth in Business
Investment in Fixtures,
Equipment, and
Technology

196,108

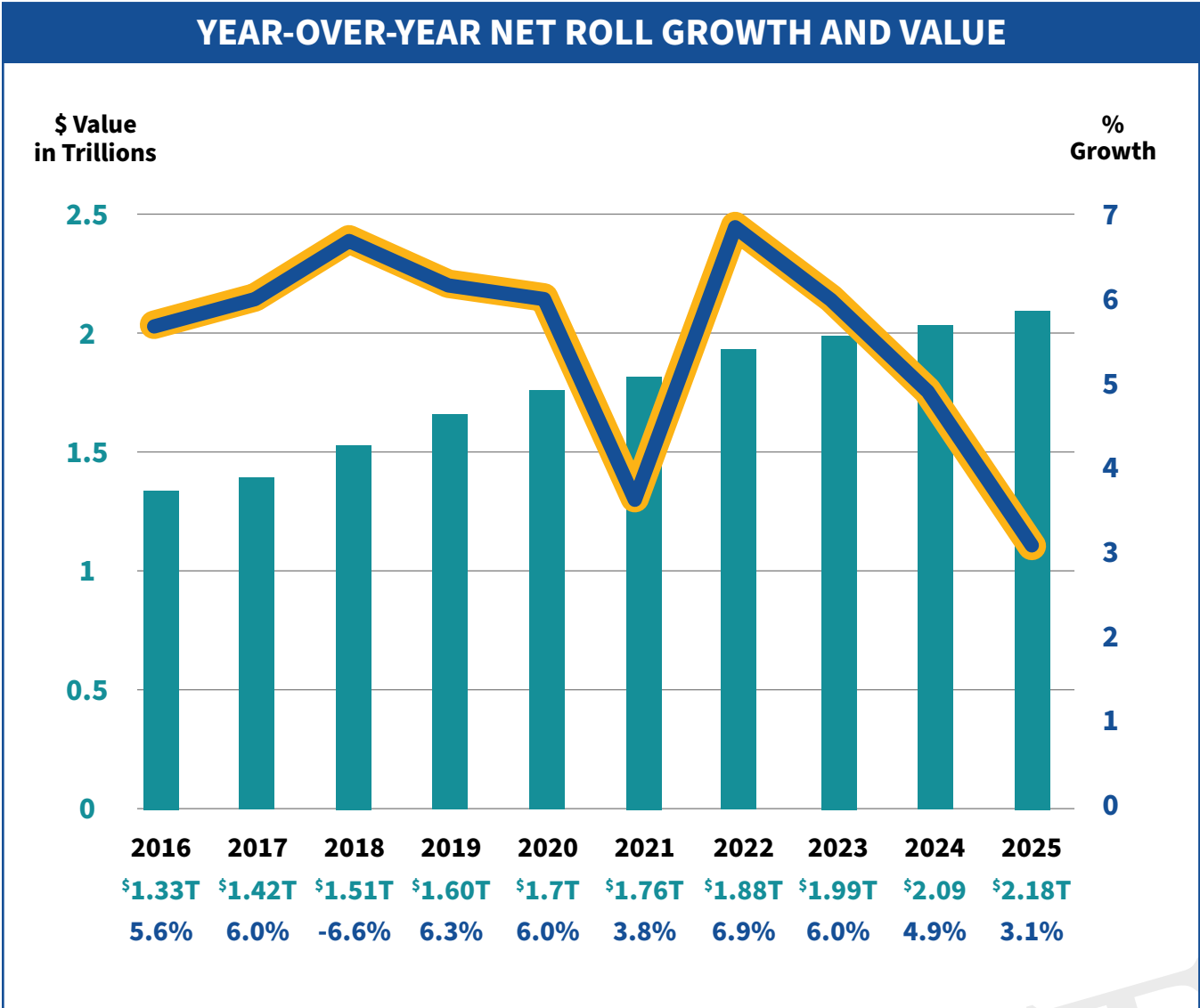
Business Personal
Property Assessments

STEADY GROWTH

YEAR-BY-YEAR CHANGE

The 2025 Roll continues a 15-year trend of steady property value growth in Los Angeles County. The 3.91% Roll increase translates to a record \$2.176 trillion in total net value, highlighting the strength and resiliency of the local market.

The 2025 net Roll* growth (3.91%) reflects the change from January 2023 to January 2025.



*The net Roll is the total value of taxable properties less exemptions.

GROWTH FACTORS

CURRENT ROLL VALUE CHANGE

	2024	2025	\$ CHANGE	% CHANGE
Gross Local Roll	\$ 2,177,589,967,797	\$ 2,259,667,436,442	\$ 82,077,468,645	3.76%
Less All Exemptions	83,794,327,996	84,014,532,694		
Net Local Roll¹	\$ 2,093,795,639,801	\$ 2,175,652,903,748	\$ 81,857,263,947	3.91%

VALUE ADDED BY ASSESSMENT ACTIVITY

Properties Sold/Transferred	\$ 51,400,616,304
Inflation Adjustment/Proposition 13	41,103,543,013
New Construction	8,214,330,946
Special Property Use Types ²	1,289,525,487
Business Personal Property and Fixtures	-3,626,318,880
Decline-in-Value and Other Adjustments	-16,304,228,225
Total Change to the 2025 Local Roll	\$ 82,077,468,645

DISTRIBUTION OF GROWTH BY PROPERTY TYPE

	TRANSFERS		MAJOR NEW CONSTRUCTION	
	Net Value Change	Parcels	Net Value Change	Parcels
Single Family & Condo	\$ 35,421,849,535	78,448	\$ 1,662,851,818	9,078
Residential Income	7,220,429,675	9,683	2,366,751,428	1,048
Commercial/Industrial	8,063,106,566	5,502	3,583,322,127	438
Other	695,230,528	2,917	601,405,573	50
Total	\$ 51,400,616,304	96,550	\$ 8,214,330,946	10,614

¹Does not include public utility assessments, which are determined by the Board of Equalization.

²Special Property Use Types comprise properties of various use, such as mining rights, water rights, water distribution, possessory interest, and mobile homes.

SCHOOL DISTRICT GROWTH



CITY	2024	2025	NET INCREASE	% INCREASE
ABC Unified	20,507,954,819	21,337,711,580	829,756,761	4.05
Acton-Agua Dulce Unified	2,767,006,470	2,870,722,561	103,716,091	3.75
Alhambra City High	5,650,209,483	5,899,934,057	249,724,574	4.42
Alhambra Unified	18,580,804,371	19,352,795,851	771,991,480	4.15
Antelope Valley Union High	43,626,781,685	45,753,376,377	2,126,594,692	4.87
Arcadia Unified	20,969,570,929	21,854,417,937	884,847,008	4.22
Azusa Unified	10,033,058,168	10,483,365,441	450,307,273	4.49
Baldwin Park Unified	7,248,482,766	7,789,871,411	541,388,645	7.47
Bassett Unified	3,295,418,097	3,438,902,274	143,484,177	4.35
Bellflower Unified	8,961,449,758	9,336,021,484	374,571,726	4.18
Beverly Hills Unified	46,722,595,664	48,480,432,743	1,757,837,079	3.76
Bonita Unified	13,186,581,170	13,725,999,940	539,418,770	4.09
Burbank Unified	33,386,702,622	34,240,754,027	854,051,405	2.56
Castaic Union	8,378,652,779	8,597,682,032	219,029,253	2.61
Centinela Valley Union High	14,577,847,567	15,147,534,290	569,686,723	3.91
Chaffey Joint Union High	3,756	3,831	75	2.0
Charter Oak Unified	4,995,047,767	5,250,840,566	255,792,799	5.12
Claremont Unified	8,001,404,183	8,472,489,445	471,085,262	5.89
Compton Unified	16,692,054,884	17,909,751,807	1,217,696,923	7.3
Covina-Valley Unified	12,975,162,588	13,676,245,924	701,083,336	5.4

SCHOOL DISTRICT GROWTH

CITY	2024	2025	NET INCREASE	% INCREASE
Culver City Unified	17,622,222,938	18,310,344,255	688,121,317	3.9
Downey Unified	17,107,447,174	17,748,652,636	641,205,462	3.75
Duarte Unified	5,142,242,158	5,416,570,148	274,327,990	5.33
East Whittier City	10,911,974,094	11,422,864,751	510,890,657	4.68
Eastside Union	2,965,661,812	3,027,944,031	62,282,219	2.1
El Monte	10,827,615,871	11,306,599,270	478,983,399	4.42
El Monte Union High	20,357,503,634	21,254,049,704	896,546,070	4.4
El Rancho Unified	6,843,745,939	7,160,223,448	316,477,509	4.62
El Segundo Unified	9,031,150,756	9,059,878,766	28,728,010	0.32
Fullerton Union High	3,931,111,589	4,092,182,519	161,070,930	4.1
Garvey	5,650,209,483	5,899,934,057	249,724,574	4.42
Glendale Unified	47,321,206,520	49,165,786,775	1,844,580,255	3.9
Glendora Unified	8,048,122,706	8,406,727,517	358,604,811	4.46
Gorman	85,368,179	88,591,409	3,223,230	3.78
Hacienda-La Puente Unified	18,079,882,850	18,926,536,699	846,653,849	4.68
Hawthorne	7,689,196,183	7,998,818,179	309,621,996	4.03
Hermosa Beach City	10,673,285,822	11,242,367,194	569,081,372	5.33
Hughes Elizabeth Lakes Union	536,514,063	560,886,043	24,371,980	4.54
Inglewood Unified	21,181,080,435	21,912,924,696	731,844,261	3.46
Keppel Union	2,191,685,924	2,296,348,010	104,662,086	4.78
La Canada Unified	10,108,395,659	10,457,088,319	348,692,660	3.45
Lancaster	12,464,949,915	13,070,731,406	605,781,491	4.86
Las Virgenes Unified	29,549,505,468	30,688,771,358	1,139,265,890	3.86
Lawndale	5,044,691,799	5,259,100,982	214,409,183	4.25
Lennox	1,843,959,585	1,889,615,129	45,655,544	2.48
Little Lake City	5,837,829,382	5,966,976,050	129,146,668	2.21
Long Beach Unified	88,410,219,037	92,194,428,306	3,784,209,269	4.28
Los Alamitos Joint Unified	1,337,621	1,364,370	26,749	2.0
Los Angeles Unified	972,753,702,621	1,007,952,040,687	35,198,338,066	3.62
Los Nietos	4,462,725,903	4,741,120,220	278,394,317	6.24
Lowell Joint	3,931,111,589	4,092,182,519	161,070,930	4.1
Lynwood Unified	4,754,084,512	5,014,638,065	260,553,553	5.48
Manhattan Beach Unified	26,227,321,038	27,613,798,196	1,386,477,158	5.29

SCHOOL DISTRICT GROWTH

CITY	2024	2025	NET INCREASE	% INCREASE
Monrovia Unified	9,000,947,066	9,469,478,662	468,531,596	5.21
Montebello Unified	22,998,112,401	24,117,975,616	1,119,863,215	4.87
Mountain View	4,459,422,695	4,621,939,102	162,516,407	3.64
Newhall	15,445,431,404	16,146,501,495	701,070,091	4.54
Norwalk-La Mirada Unified	18,090,713,008	19,559,912,517	1,469,199,509	8.12
Palmdale	13,714,725,261	14,481,312,250	766,586,989	5.59
Palos Verdes Peninsula Unified	33,131,616,305	34,427,735,842	1,296,119,537	3.91
Paramount Unified	8,411,083,881	8,503,310,234	92,226,353	1.1
Pasadena Unified	56,757,622,783	56,901,346,418	143,723,635	0.25
Pomona Unified	20,074,594,192	21,513,722,647	1,439,128,455	7.17
Redondo Beach Unified	22,799,953,701	23,626,049,999	826,096,298	3.62
Rosemead	4,212,791,631	4,424,710,323	211,918,692	5.03
Rowland Unified	17,992,703,300	19,219,960,527	1,227,257,227	6.82
San Gabriel Unified	7,995,827,282	8,369,421,380	373,594,098	4.67
San Marino Unified	9,207,869,222	9,656,427,792	448,558,570	4.87
Santa Monica-Malibu Unified	78,116,544,293	80,037,728,623	1,921,184,330	2.46
Saugus Union	25,366,280,456	26,560,362,122	1,194,081,666	4.71
Snowline Joint Unified	82,735,029	83,723,321	988,292	1.19
South Bay Union High	10,673,285,822	11,242,367,194	569,081,372	5.33
South Pasadena Unified	6,812,222,318	7,196,169,565	383,947,247	5.64
South Whittier	4,533,234,118	4,701,803,805	168,569,687	3.72
Sulphur Springs Union	11,263,046,649	12,020,674,077	757,627,428	6.73
Temple City Unified	6,763,790,332	7,057,318,452	293,528,120	4.34
Torrance Unified	40,159,903,396	42,012,241,426	1,852,338,030	4.61
Valle Lindo	857,673,437	900,801,009	43,127,572	5.03
Victor Valley Joint Union High	82,735,029	83,723,321	988,292	1.19
Walnut Valley Unified	15,120,993,986	15,913,106,573	792,112,587	5.24
West Covina Unified	8,834,114,468	9,215,049,898	380,935,430	4.31
Westside Union	10,798,432,863	11,284,962,933	486,530,070	4.51
Whittier City	9,289,400,038	9,673,204,459	383,804,421	4.13
Whittier Union	35,035,163,535	36,505,969,285	1,470,805,750	4.2
William S. Hart Union High	60,453,411,288	63,325,219,726	2,871,808,438	4.75
Wilsona	869,443,668	942,600,295	73,156,627	8.41
Wiseburn Unified	13,188,144,115	13,724,099,241	535,955,126	4.06

DISTRIBUTION OF VALUES



The following table shows the distribution of total assessed value by property type over time. The value of all types of property have increased since 1980; however, the proportional distribution of value based on property type has changed. Residential income has remained remarkably constant, comprising approximately 14% of the Roll. In contrast, single-family residential and commercial/industrial have flipped positions and mirrored each other, with single-family residential comprising an increasing percentage of the Roll and commercial/industrial a correspondingly decreasing percentage.

VALUE BY PROPERTY TYPE OVER TIME¹

(Values in Billions)		SINGLE-FAMILY RESIDENTIAL		RESIDENTIAL INCOME		COMMERCIAL/ INDUSTRIAL	
Year	Total Roll Value	\$ Value	% of Value	\$ Value	% of Value	\$ Value	% of Value
1980 ²	\$ 150.0	71.2	47.5	22.8	15.2	56.0	37.3
1985	\$ 245.2	115.7	47.2	32.7	13.3	96.8	39.5
1990	\$ 412.8	200.3	48.5	57.5	13.9	155.0	37.6
1995	\$ 486.8	251.1	51.6	64.4	13.2	171.3	35.2
2000	\$ 569.6	306.6	53.8	70.5	12.4	192.5	33.8
2005	\$ 823.7	469.8	57.0	106.5	12.9	247.4	30.1
2010	\$ 1042.3	583.3	56.0	137.9	13.2	321.1	30.8
2015	\$ 1264.9	727.8	57.5	166.2	13.1	370.9	29.3
2020	\$ 1700.1	967.9	56.9	235.6	13.9	496.6	29.2
2025	\$ 2175.7	1255.3	57.7	305.4	14.0	615.0	28.3

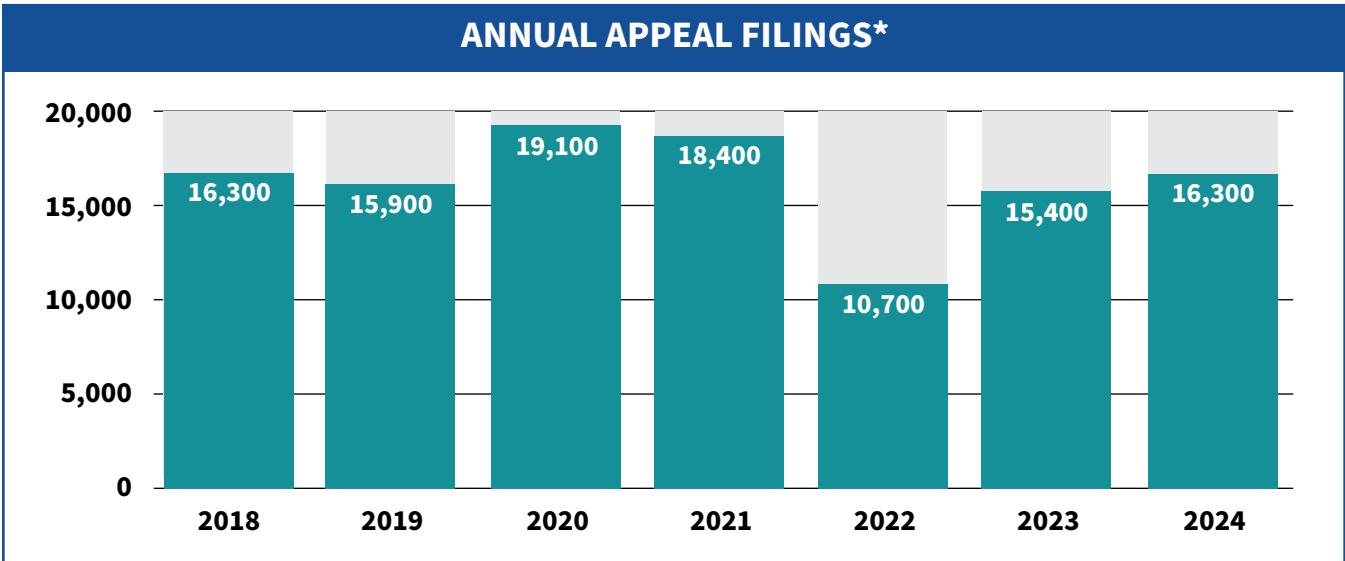
¹All values are exclusive of exemptions (real estate and homeowners' exemptions) and public utilities.

²Business inventory became 100% exempt.

ASSESSMENT APPEALS & DECLINE-IN-VALUE APPEALS

APPEALS

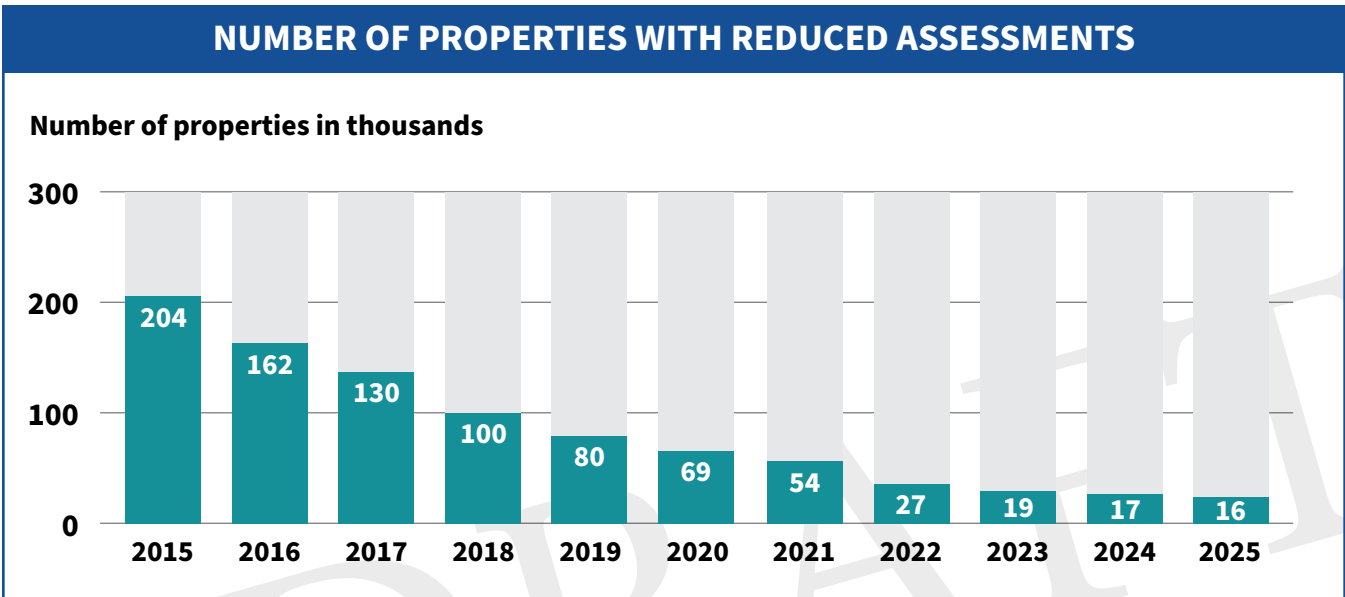
Assessment appeals are filed with the [Assessment Appeals Board](#) (an independent quasi-judicial body under the supervision of the Board of Supervisors).



*Number of filings represents calendar year activity processed for the subsequent roll year.

DECLINE-IN-VALUE

Decline-in-Value (DIV) provides a temporary reduction in assessed value to account for a loss in market value. During a widespread market decline, the Assessor's Office can proactively apply DIV to eligible properties. A DIV reduction may also be granted following a request for review submitted to the Assessor's Office or through a formal appeal.



TWENTY HIGHEST VALUE CITIES



	CITY	ASSESSED VALUATION (BILLIONS)	AMOUNT OF CHANGE	PERCENT CHANGE	TOTAL ASSESSMENTS
1	Los Angeles	\$ 887.351	\$ 30.352	3.5%	862,732
2	Long Beach	81.082	3.409	4.4	119,523
3	Santa Monica	52.931	2.025	4.0	26,678
4	Beverly Hills	48.591	1.759	3.8	12,939
5	Santa Clarita	48.515	2.138	4.6	75,180
6	Glendale	43.674	1.545	3.7	47,465
7	Pasadena	42.873	1.480	3.6	43,110
8	Torrance	42.074	1.854	4.6	45,986
9	Burbank	34.241	0.854	2.6	31,778
10	Manhattan Beach	27.614	1.387	5.3	13,780
11	Malibu	24.754	0.245	1.0	7,209
12	Redondo Beach	23.626	0.826	3.6	24,082
13	Carson	22.559	0.494	2.2	27,262
14	Arcadia	22.301	0.893	4.2	18,293
15	Inglewood	20.058	0.675	3.5	22,733
16	Palmdale	19.112	0.901	4.9	50,584
17	El Segundo	18.891	0.482	2.6	6,893
18	West Hollywood	18.672	0.659	3.7	11,311
19	Culver City	18.342	0.693	3.9	15,203
20	Lancaster	17.913	0.824	4.8	55,629

CITIES WITH THE HIGHEST PERCENT CHANGE

01	BALDWIN PARK	9.2%
02	NORWALK	9.0%
03	BELL GARDENS	8.7%
04	MONTEBELLO	8.0%
05	INDUSTRY	7.8%
06	COMPTON	6.8%
07	POMONA	6.5%
08	LA MIRADA	6.2%
09	MAYWOOD	6.2%
10	CLAREMONT	6.1%

ASSESSED VALUES FOR CITIES & UNINCORPORATED AREAS

CITY	ASSESSED VALUATION				PARCEL COUNTS			
	2024	2025	AMOUNT OF CHANGE	PERCENT CHANGE	SINGLE-FAMILY RESIDENTIAL	RESIDENTIAL INCOME	COMMERCIAL/ INDUSTRIAL	TOTAL
Agoura Hills	6,793,032,893	7,027,695,628	234,662,735	3.5	7,026	18	476	7,520
Alhambra	12,401,987,240	12,889,209,173	487,221,933	3.9	14,438	3,713	1,316	19,467
Arcadia	21,407,635,713	22,301,074,109	893,438,396	4.2	15,069	810	987	16,866
Artesia	2,288,052,034	2,422,813,014	134,760,980	5.9	3,274	266	510	4,050
Avalon	1,183,013,310	1,236,391,791	53,378,481	4.5	949	297	442	1,688
Azusa	6,824,318,077	7,152,134,978	327,816,901	4.8	9,307	768	1,257	11,332
Baldwin Park	6,619,456,069	7,229,209,945	609,753,876	9.2	13,098	940	1,105	15,143
Bell	2,412,370,463	2,481,678,599	69,308,136	2.9	2,042	1,590	546	4,178
Bell Gardens	2,441,259,163	2,652,618,458	211,359,295	8.7	1,385	2,168	657	4,210
Bellflower	7,390,232,434	7,691,037,767	300,805,333	4.1	10,194	1,870	1,509	13,573
Beverly Hills	46,832,300,172	48,591,012,301	1,758,712,129	3.8	8,236	1,116	840	10,192
Bradbury	905,072,651	939,405,056	34,332,405	3.8	400	5	9	414
Burbank	33,386,702,622	34,240,754,027	854,051,405	2.6	22,180	3,224	3,079	28,483
Calabasas	10,759,864,179	11,174,973,786	415,109,607	3.9	7,967	12	284	8,263
Carson	22,064,413,499	22,558,706,699	494,293,200	2.2	21,195	627	3,005	24,827
Cerritos	12,512,615,145	13,028,955,186	516,340,041	4.1	15,277	24	625	15,926
Claremont	7,058,419,119	7,489,911,913	431,492,794	6.1	9,539	285	502	10,326
Commerce	7,646,030,931	7,805,482,279	159,451,348	2.1	1,724	528	1,384	3,636
Compton	9,355,746,421	9,995,100,193	639,353,772	6.8	15,483	2,235	2,231	19,949
Covina	7,560,397,694	7,909,779,732	349,382,038	4.6	11,193	652	1,443	13,288
Cudahy	1,143,614,537	1,181,622,470	38,007,933	3.3	757	775	217	1,749
Culver City	17,649,417,322	18,342,071,231	692,653,909	3.9	10,431	1,502	1,488	13,421
Diamond Bar	12,548,299,084	13,027,940,158	479,641,074	3.8	18,010	22	723	18,755
Downey	15,797,734,059	16,372,035,764	574,301,705	3.6	19,989	2,059	1,335	23,383
Duarte	3,194,415,795	3,351,866,345	157,450,550	4.9	5,639	82	344	6,065
El Monte	10,663,921,511	11,072,978,784	409,057,273	3.8	13,194	2,903	2,524	18,621
El Segundo	18,408,582,584	18,890,870,969	482,288,385	2.6	3,526	766	1,024	5,316
Gardena	9,150,680,277	9,570,906,712	420,226,435	4.6	11,351	1,809	1,969	15,129
Glendale	42,129,316,519	43,674,082,968	1,544,766,449	3.7	34,353	5,861	3,341	43,555
Glendora	10,066,423,618	10,560,781,163	494,357,545	4.9	14,660	490	1,261	16,411
Hawaiian Gardens	1,240,038,737	1,301,176,955	61,138,218	4.9	1,793	477	346	2,616
Hawthorne	11,468,861,073	11,912,773,008	443,911,935	3.9	8,766	3,043	1,295	13,104
Hermosa Beach	10,673,285,822	11,242,367,194	569,081,372	5.3	5,162	1,296	641	7,099

ASSESSED VALUES FOR CITIES & UNINCORPORATED AREAS

CITY	ASSESSED VALUATION				PARCEL COUNTS			
	2024	2025	AMOUNT OF CHANGE	PERCENT CHANGE	SINGLE- FAMILY RESIDENTIAL	RESIDENTIAL INCOME	COMMERCIAL/ INDUSTRIAL	TOTAL
Hidden Hills	2,856,216,371	3,006,072,326	149,855,955	5.2	707	0	6	713
Huntington Park	4,081,944,515	4,182,056,900	100,112,385	2.5	3,623	2,341	1,223	7,187
Industry	11,841,013,996	12,768,497,479	927,483,483	7.8	19	2	1,473	1,494
Inglewood	19,383,745,247	20,058,421,363	674,676,116	3.5	14,673	4,613	1,874	21,160
Irwindale	3,856,214,876	3,981,376,901	125,162,025	3.2	370	19	628	1,017
La Canada Flintridge	10,778,567,375	11,243,458,257	464,890,882	4.3	7,159	73	294	7,526
La Habra Heights	1,874,258,888	1,928,640,407	54,381,519	2.9	2,104	22	27	2,153
La Mirada	9,326,103,320	9,908,886,638	582,783,318	6.2	13,592	62	473	14,127
La Puente	3,102,408,264	3,247,413,781	145,005,517	4.7	6,954	240	443	7,637
La Verne	6,263,381,857	6,565,278,120	301,896,263	4.8	8,392	353	1,657	10,402
Lakewood	12,826,030,452	13,308,173,488	482,143,036	3.8	23,161	490	478	24,129
Lancaster	17,088,654,354	17,912,825,684	824,171,330	4.8	43,603	974	8,909	53,486
Lawndale	3,175,477,569	3,304,977,763	129,500,194	4.1	2,998	2,307	503	5,808
Lomita	3,264,040,374	3,403,537,038	139,496,664	4.3	3,884	814	599	5,297
Long Beach	77,673,190,898	81,082,214,095	3,409,023,197	4.4	79,869	17,428	10,401	107,698
Los Angeles	856,999,135,980	887,351,105,934	30,351,969,954	3.5	618,139	112,917	64,270	795,326
Lynwood	4,846,505,304	5,116,585,397	270,080,093	5.6	7,311	1,894	982	10,187
Malibu	24,508,661,786	24,754,144,710	245,482,924	1.0	6,157	189	501	6,847
Manhattan Beach	26,227,077,038	27,613,632,196	1,386,555,158	5.3	11,159	1,288	490	12,937
Maywood	1,379,505,377	1,465,129,061	85,623,684	6.2	1,568	1,319	358	3,245
Monrovia	7,843,526,315	8,251,804,313	408,277,998	5.2	7,814	1,612	1,007	10,433
Montebello	8,318,997,129	8,982,828,644	663,831,515	8.0	10,472	1,648	1,217	13,337
Monterey Park	10,197,310,464	10,643,236,149	445,925,685	4.4	13,945	1,441	1,043	16,429
Norwalk	10,589,573,250	11,542,561,898	952,988,648	9.0	21,446	495	1,186	23,127
Palmdale	18,211,219,006	19,112,259,899	901,040,893	4.9	41,953	428	6,334	48,715
Palos Verdes Estates	9,856,870,114	10,317,364,167	460,494,053	4.7	5,153	26	55	5,234
Paramount	5,607,960,785	5,673,604,832	65,644,047	1.2	5,864	1,497	1,968	9,329
Pasadena	41,392,770,060	42,872,576,520	1,479,806,460	3.6	32,152	4,087	3,102	39,341
Pico Rivera	7,185,749,546	7,516,647,323	330,897,777	4.6	13,173	467	1,026	14,666
Pomona	16,243,668,818	17,306,914,059	1,063,245,241	6.5	27,733	2,262	3,697	33,692
Rancho Palos Verdes	17,101,464,286	17,708,651,517	607,187,231	3.6	15,057	43	216	15,316
Redondo Beach	22,799,953,701	23,626,049,999	826,096,298	3.6	18,596	2,198	938	21,732
Rolling Hills	2,234,739,365	2,325,655,588	90,916,223	4.1	748	0	8	756

ASSESSED VALUES FOR CITIES & UNINCORPORATED AREAS

CITY	ASSESSED VALUATION				PARCEL COUNTS			
	2024	2025	AMOUNT OF CHANGE	PERCENT CHANGE	SINGLE-FAMILY RESIDENTIAL	RESIDENTIAL INCOME	COMMERCIAL/ INDUSTRIAL	TOTAL
Rolling Hills Estates	4,842,227,350	5,020,878,288	178,650,938	3.7	3,296	4	179	3,479
Rosemead	6,118,532,699	6,439,733,567	321,200,868	5.2	7,744	2,150	884	10,778
San Dimas	7,182,015,106	7,455,770,768	273,755,662	3.8	9,507	203	1,406	11,116
San Fernando	2,757,406,883	2,888,597,058	131,190,175	4.8	3,810	523	694	5,027
San Gabriel	7,167,766,644	7,494,322,933	326,556,289	4.6	7,651	1,049	1,108	9,808
San Marino	8,380,736,028	8,807,652,002	426,915,974	5.1	4,528	2	172	4,702
Santa Clarita	46,377,054,348	48,514,722,984	2,137,668,636	4.6	65,755	494	4,688	70,937
Santa Fe Springs	11,604,010,760	11,900,775,040	296,764,280	2.6	3,855	59	1,973	5,887
Santa Monica	50,905,847,011	52,930,503,283	2,024,656,272	4.0	16,827	4,066	2,674	23,567
Sierra Madre	3,197,959,487	3,339,631,833	141,672,346	4.4	3,566	342	192	4,100
Signal Hill	3,430,900,801	3,549,559,667	118,658,866	3.5	2,775	581	1,064	4,420
South El Monte	3,427,645,737	3,595,616,215	167,970,478	4.9	2,625	472	1,649	4,746
South Gate	8,062,741,596	8,375,891,445	313,149,849	3.9	10,647	3,494	1,827	15,968
South Pasadena	6,812,222,318	7,196,169,565	383,947,247	5.6	5,722	942	378	7,042
Temple City	6,925,729,843	7,229,439,686	303,709,843	4.4	8,861	905	465	10,231
Torrance	40,220,289,043	42,074,093,361	1,853,804,318	4.6	35,925	2,129	3,068	41,122
Vernon	8,223,230,429	8,496,125,319	272,894,890	3.3	1	1	1,303	1,305
Walnut	7,060,636,602	7,483,453,923	422,817,321	6.0	9,435	9	225	9,669
West Covina	15,641,750,206	16,360,646,285	718,896,079	4.6	24,973	500	1,096	26,569
West Hollywood	18,013,115,221	18,672,152,745	659,037,524	3.7	6,887	2,022	1,106	10,015
Westlake Village	4,571,560,857	4,742,409,147	170,848,290	3.7	3,229	197	209	3,635
Whittier	13,835,583,073	14,637,022,282	801,439,209	5.8	19,560	2,166	1,441	23,167
Total Incorporated	1,955,672,409,489	2,032,607,168,197	76,934,758,708	3.9	1,664,334	228,092	183,902	2,076,328
Total Unincorporated	144,677,361,636	149,468,344,751	4,790,983,115	3.3	233,571	23,144	64,964	321,679
Total Los Angeles County	2,100,349,771,125	2,182,075,512,948	81,725,741,823	3.9	1,897,905	251,236	248,866	2,398,007

Assessed values do not include Board of Equalization valued properties (primarily public utilities) or exempt properties for which there is no State reimbursements, such as churches, most hospitals, schools, and museums. Values include homeowners' exemptions, which are reimbursed by the State.

ORGANIZATION CHART

EXECUTIVE TEAM



ORGANIZATION CHART

SENIOR MANAGEMENT TEAM

MAJOR APPRAISALS



ANTONIO CASTRO JR
Major Personal Property
Chief Appraiser



LUIS ORENDAIN
Major Real Property
Chief Appraiser

DISTRICT APPRAISALS



FRANK DIAZ JR.
East District
Chief Appraiser



NEIL NAJJAR
West District
Chief Appraiser



ANITA DRUMMOND-SEPOLEN
North District
Chief Appraiser



DERRICK VENTURA
South District
Chief Appraiser

ROLL SERVICES



TERRI ERSKIN
Business Solutions & Standards
Chief Appraiser



GARY YAMADA
Ownership
Chief Appraiser

EXECUTIVE OFFICE



TED OLGUIN
Public Affairs & Communications
Chief of Staff

LEAPS & TRAINING



LIZZETT CORNEJO
Assessment, Legal, and Public Services
Chief Appraiser



JOSEPH VICENTE
Training & Major Exemptions
Chief Appraiser

INFORMATION TECHNOLOGY



ANDREW YIM
Information Technology Branch
Assistant Chief Information Officer



VINCE DIEP
Information Security
Dept Information Security Officer I



JAMES KULBACKI
Geo. Information System-Mapping
GIS Manager II

ADMINISTRATIVE SERVICES



MICHELLE TORRES
Human Resources and Compliance, Accommodations (Disability), Risk & Employee Relations/Performance Management (CARE)
Acting Chief



RAYMOND TANG
Management Services
Acting Chief

GET TO KNOW THE ASSESSOR



Jeff Prang has served as the Los Angeles County Assessor since 2014, leading the largest local property assessment agency in the United States. Now in his third term, he is the 27th Assessor of Los Angeles County, overseeing a constitutional office with a legacy that stretches back to California's statehood in 1850.

Jeff's journey with the Assessor's Office began nearly 30 years ago when he was appointed as a Special Assistant to then-Assessor Kenneth P. Hahn. Over the course of his career, he has cultivated a deep understanding of public service and governance, honed during nearly 18 years as a City Councilmember in West Hollywood, including four terms as Mayor.

As a countywide elected official, Jeff bears the critical responsibility of ensuring that local government services - such as public safety, schools, and infrastructure - are funded through accurate and timely property assessments. He leads an office tasked with appraising over \$2 trillion in commercial and residential properties, which collectively generate more than \$20 billion annually to support vital public services throughout Los Angeles County.

Under Jeff's leadership, the Assessor's Office has achieved transformative milestones. In 2015, he spearheaded a more than \$120 million modernization initiative to replace the office's 40-year-old legacy system with a state-of-the-art digital platform. This ambitious project has streamlined operations, improved transparency, and enhanced service delivery, positioning the office as a leader in assessment innovation.

The International Association of Assessing Officers (IAAO) has recognized the Assessor's Office for its excellence, awarding it the coveted Certificate of Excellence in Assessment Administration (CEAA) twice during Jeff's tenure. Los Angeles County remains the only jurisdiction in California - and one of just 58 nationwide - to earn this prestigious distinction, underscoring the office's commitment to best practices and high standards.

In recognition of his expertise and leadership, Jeff was elected President of the California Assessors' Association for 2025. In this role, he worked to advance policies that ensure uniformity, accuracy, and equity in property assessments across the state's 58 counties.

TAX RELIEF



“The challenges of my role are twofold: helping County residents identify and access the many property tax savings programs available to them, while also ensuring that everyone who should be paying their fair share of property taxes does so.

Our property tax system is complex, driven by a wide range of data, valuations, and assessments. But behind every number is a person. We must never lose sight of the fact that we are here to serve the people of Los Angeles County.”

- Jeff Prang | Assessor



TAX SAVINGS

The Assessor's Office offers numerous tax savings programs. For more information, please visit the Tax Savings section at assessor.lacounty.gov.

BUSINESS SAVINGS

\$573 MILLION

Welfare Exemption*

\$129 MILLION

Business Property and Fixtures

INDIVIDUAL SAVINGS

\$64 MILLION

Homeowners

\$13 MILLION

Veterans

**schools, libraries, museums, and non-profits*

TAX SAVINGS PROGRAMS

HOMEOWNERS' EXEMPTION



A property that is owned by and serves as the primary residence for a homeowner may be eligible for a **Homeowners' Exemption**. The one time filing for Homeowners' Exemption reduces a property's taxable value by \$7,000 and a homeowners' taxes by approximately \$70 annually, as long as the owner continues to own and primarily reside in the property.

You can apply online by submitting an application through your Assessor Portal at assessor.lacounty.gov/hox.

YOU ARE ELIGIBLE IF:

- You own the property
- The property is your principal residence
- You are not already receiving this exemption on another property in California

REQUIREMENTS & GUIDELINES:

- You may only claim one HOX for your principal residence
- You must provide your Social Security number on the application
- Claim for a HOX may be required to transfer a property's tax base
- It remains in effect without annual filing
- HOX may also apply to a supplemental assessment if the prior owner did not claim the exemption
- New property owners will automatically receive an application form via mail
- Upon termination, a new claim form must be filed with the Assessor to regain eligibility

FEBRUARY 15

The deadline to receive 100% for the Homeowners' Exemption, partial thereafter.

DECEMBER 10

Deadline to file Homeowners' Exemption for partial benefit.

For more information, please contact the Assessor via Contact Form at assessor.lacounty.gov/contact.

TAX SAVINGS PROGRAMS

DISABLED VETERANS' EXEMPTION



Veteran homeowners who suffered injury or disease while serving in the military may be eligible for a Disabled Veterans' Property Tax Exemption on their primary residence. California law also extends this tax savings to the unmarried spouse of a qualifying veteran.

Disabled veterans may be eligible for a Disabled Veterans' Exemption under certain conditions: when blind in both eyes; with the loss of the use of two or more limbs; or when totally disabled as a result of injury or disease incurred while in active military service. Unmarried surviving spouses of certain deceased veterans may also qualify. This one time Disabled Veteran Exemption adjusts the assessed value each year, as long as the owner continues to own and primarily reside in the property. For 2025, the maximum regular disabled veterans' exemption available was \$175,298 which translates to a possible \$1,752 in annual property tax savings.

LOW-INCOME DISABLED VETERANS

The Low-Income Disabled Veterans' Exemption provides additional savings if a disabled veteran (meeting above requirements) also meets low-income requirements. To demonstrate that the low-income requirement has been met, claimants are required to submit an income certification form and supporting documentation each year. For 2025, the household income limit was \$78,718. The maximum low-income disabled veterans' exemption available was \$262,950, which translates to a possible \$2,629 in annual property tax savings.

REQUIRED DOCUMENTS

View the claim form and worksheet in the Forms tab at assessor.lacounty.gov/disabledvets.

FEBRUARY 15

The deadline to receive 100% for the Disabled Veterans' Exemption, partial thereafter.

DECEMBER 10

Deadline to file the Disabled Veterans' Exemption for partial benefit.

For more information, please contact the Assessor via Contact Form at assessor.lacounty.gov/contact.

2025 WILDFIRES RECOVERY & RESPONSE



In 2025, Los Angeles County experienced one of the most catastrophic wildfire events in its history that lasted 24 days. While the fires most severely impacted Altadena in the eastern part of the county and Pacific Palisades in the west, they also spread to neighboring cities that included Pasadena, Sierra Madre, Santa Monica, Malibu, and more. Throughout this crisis, the Los Angeles County Assessor's Office provided a swift and continuous response to impacted property owners.

PROVIDING CRITICAL SUPPORT TO IMPACTED PROPERTY OWNERS

As the fires destroyed and damaged homes and disrupted lives, the Assessor's Office stepped in to provide immediate assistance to affected property owners through in-person support and outreach. Key actions included:

Expedited Property Tax Relief: Staff assisted property owners in submitting and expediting the Misfortune & Calamity Property Tax Relief claim at Disaster Recovery Centers and answered questions relating to their damaged or destroyed property. Additionally, in swift response, the Assessor's Office introduced an online application on the website, allowing property owners to file Misfortune & Calamity Claims digitally.

This provided temporary property tax relief to ensure fair taxation during recovery.

In total, approximately **24,000** parcels affected in the Eaton and Palisades Fires.

48% of properties were fully destroyed.

8% of properties were partially destroyed.

24% of properties sustained smoke damage.

50% Homeowners Exemptions were applied to 50% of affected properties

Approximately **\$19,000,000** in property tax reductions were granted

\$10 billion in total assessed value reductions

2025 WILDFIRES

RECOVERY & LEGISLATIVE RESPONSE

Additionally, in response to the wildfires, Los Angeles County Assessor Jeff Prang worked side-by-side with local, state, and federal officials to advocate for and sponsor multiple legislative efforts to provide flexibility and relief to property owners affected by Los Angeles Fires both now and in the future.

The Assessor's Office is proud to report that four of these bills have been signed into law by the California Governor Gavin Newsom.

Assembly Bill 245 (Asm. Gipson)

Extends the rebuild deadline from five to eight years, giving property owners more time to rebuild without losing disaster-related tax protections. This bill also ensures that the fair market value for tax purposes as of January 1, 2025, reflects the property's condition at the time of damage on January 7, 2025, including destruction, depreciation, or removal of improvements.

Senate Bill 293 (Sen. Renee Perez)

- Extends the deadline for property owners to update their property records after a disaster
- Extends the deadline for Parent-to-Child and Grandparent-to-Grandchild exclusion claims from six months to three years from the date of Notice of Supplemental Assessment
- Extends the filing period for Homeowners' and Disabled Veterans' Exemption claims to one year under the same conditions.

Senate Bill 663 (Sen. Allen)

- Provides property tax relief for low-income veterans, churches, and nonprofits affected by the 2025 wildfires.
- Extends the filing deadline for Misfortune & Calamity claims from 12 to 24 months and gives property owners an additional three years to rebuild without losing eligibility for the major misfortune and calamity new construction exclusion.

For more information on disaster relief, please visit assessor.lacounty.gov/disaster.

TAX RESOURCES

OWNERSHIP AND TRUSTS

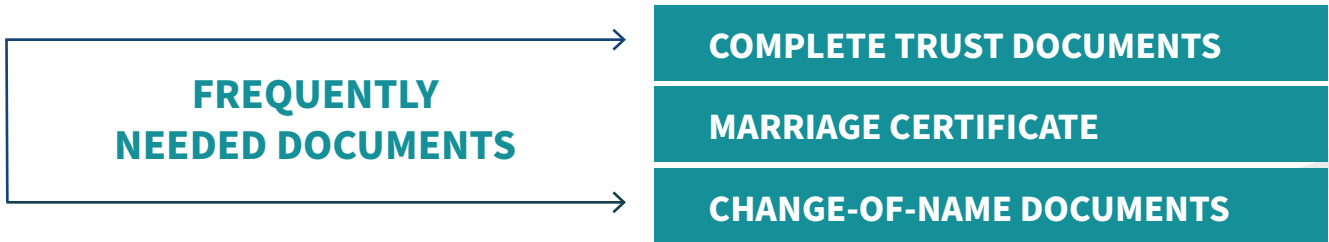
Transferring property to, and holding property in, a trust can have many benefits, particularly in estate planning. However, because trusts are precise and often complex instruments, such transfers may, in some cases, have property tax consequences. The property tax implications resulting from a transfer of property to a trust depend on the type of trust involved.

REVOCABLE	VS	IRREVOCABLE
A transfer of property by a trustor to their revocable living trust does not constitute a change in ownership of the transferred property. However, a subsequent transfer of the property, such as when the trustor passes away, will result in a change in ownership of the property held in the trust and may trigger a reassessment.		A transfer of property by a trustor to an irrevocable trust may constitute a change in ownership of the transferred property, depending on the identity of the beneficiary or beneficiaries named in the trust.

While trusts are beneficial vehicles for holding property - as they direct how and to whom property passes upon the occurrence of certain events, such as the death of a trustor - they do not, by themselves, prevent the reassessment of property. The filing of additional exclusion claims may be required.

For example, if parents hold their home in a revocable living trust and the home is inherited by their child upon their passing, the child must timely file a parent-child transfer exclusion claim form (and, if applicable, a homeowners' exemption claim form) to prevent a reassessment of the property.

It is important that the Assessor can determine the nature of real property transfers and the relationship between the parties involved. In cases involving trust transfers, the Assessor may request a copy of the trust and additional related documentation.

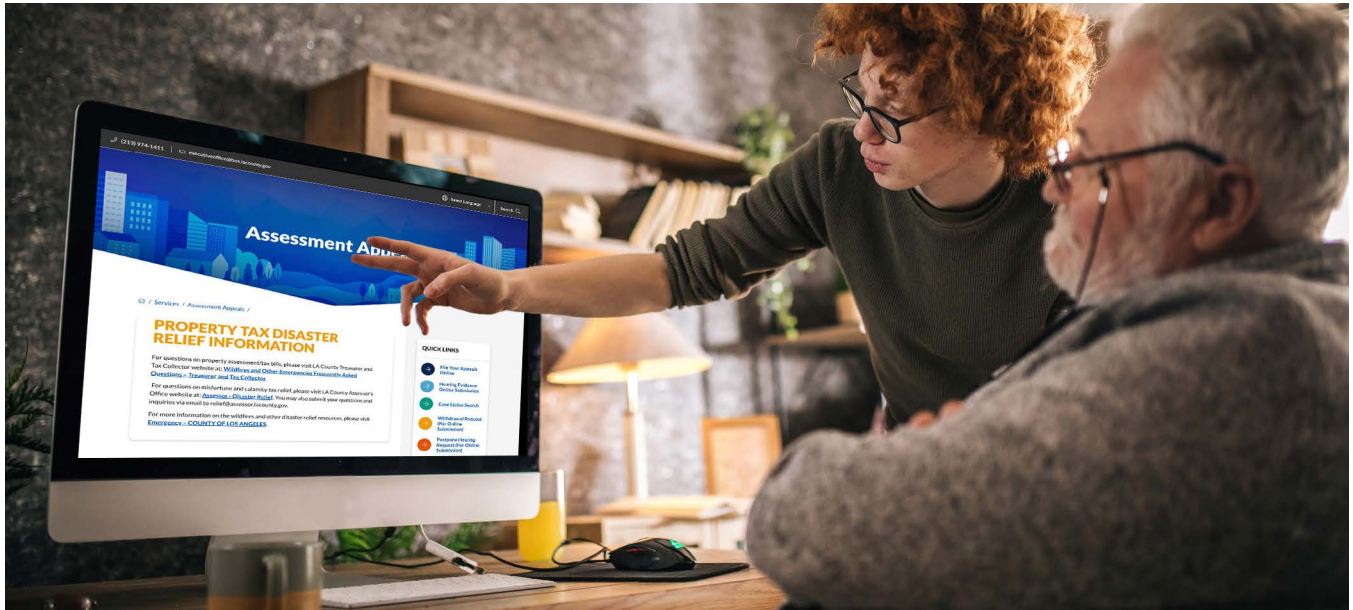


To learn more, please visit the Assessor's [Trust and Tax Savings Guide](#).

For more information, please contact the Assessor via Contact Form at assessor.lacounty.gov/contact.

TAX RESOURCES

APPEALING YOUR VALUE



If a property owner disagrees with the Assessor's valuation of their property, they may appeal to the independent Assessment Appeals Board (AAB). Appeals may be filed for a permanent base year value within the first four years and on a temporary decline in value.

CONTACT THE ASSESSOR'S OFFICE

Before filing an appeal, it may be helpful to contact the Assessor's Office regarding the disagreement in value. If the property owner presents sufficient evidence, the issue may be resolved without the need for a hearing. For Decline-in-Value, a review may be requested without filing an appeal. See **page 34** for more information.

FILE AN APPEAL

If the Assessor's Office and the property owner cannot agree on the valuation of the property, the property owner may then file an appeal and proceed to a hearing before the AAB. Low-value appeals are typically heard by a single hearing officer, while high-value appeals are heard by a three-member board.

APPEAL YOUR APPEAL

Decisions made by hearing officers may be appealed to a full board. Decisions issued by the full board may be appealed to the Superior Court. The Assessor's Office may also appeal decisions.

Visit the Assessor's [Contesting Your Assessed Value](#) page for information on how to request a review of your property's value. For specific information on applying with the Assessment Appeals Board, visit: bos.lacounty.gov/Services/Assessment-Appeals, or contact the Executive Office of the Board of Supervisors at (213) 974-1471 or executiveoffice@bos.lacounty.gov.

PROPERTY TAX FISCAL YEAR

JANUARY

JANUARY 1

- Taxes become a lien on all taxable property at 12:01am.
- First day to file affidavits and claims for exemptions for [real property](#).

FEBRUARY

FEBRUARY 1

- Second installment of real property taxes is due (delinquent after 5pm on April 10).

FEBRUARY 15

- Deadline for timely filing of affidavits and claims for exemptions. Must file before 5pm to receive the maximum exemption. **See page 43** for more details on all tax-savings programs.

APRIL

APRIL 1

- [Business Property Statements](#) are due.

APRIL 10

- Second installment of real estate property tax must be paid by 5pm to avoid late penalty. Property owners are highly encouraged to submit payments online via e-check at: ttc.lacounty.gov
- Annual payment on the Installment Plan of Redemptions is due.

MAY

MAY 7

- Last day to file Business Property Statements without penalty.

JUNE

JUNE 1

- Mailing of delinquent and supplemental tax bills for current fiscal year.

JUNE 30

- Last day of the fiscal year.
- Assessor closes the Roll.
- Delinquent property becomes tax defaulted for non-payment. If taxes owed for residential property are not paid in full after five (5) years, the property is subject to the power of sale. Non-residential property becomes subject to the power of sale after three (3) years.
- Last day to open an installment plan of redemption on those parcels in their fifth year of delinquency.



JULY

JULY 1

- First day of the property tax fiscal year.
- First day affidavit and claim for homeowner or renter assistance may be filed with the State Franchise Tax Board (if funding is available).

JULY 2

- First day to file an application for a [Decline-in-Value Review](#).
- First day to file an Assessment Appeals application for equalization of assessment.

AUGUST

AUGUST 31

- Taxes for unsecured Business Personal Property must be paid by 5pm to avoid a late penalty payment.

SEPTEMBER

SEPTEMBER 28

- The Assessment Appeals Board designated new Board Member assignments.

OCTOBER

OCTOBER 1-31

- Treasurer and Tax Collector mails secured tax bills.

OCTOBER 15

- Last day affidavit and claim for homeowner or renter assistance may be filed (late after 5pm) with the State Franchise Tax Board (if funding is available).

NOVEMBER

NOVEMBER 1

- First installment of real estate property tax is due. Property owners may start submitting their payments.

NOVEMBER 30*

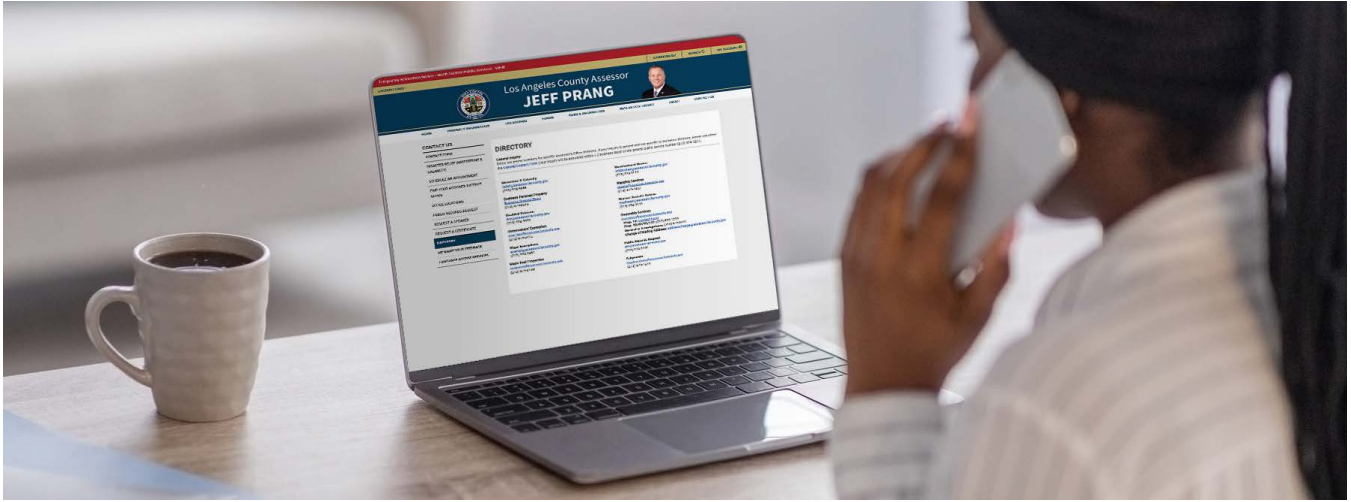
- Last day to file Assessment Appeals application for reduction of assessment made in regular period in LA County.
- Last day to file an application for a Decline-in-Value Review with the Assessor's Office. This should be done if you believe the market value of your property is below your Proposition 13 base value.

DECEMBER

DECEMBER 10

- First installment of real estate property must be paid by 5pm to avoid late penalty. Property owners are highly encouraged to submit payments online via e-check at: ttc.lacounty.gov
- Last day to file (late) [Homeowners' Exemption \(HOX\)](#) to receive 80% of the exemption.
- Last day to file (late) [Veterans' Exemption](#) to receive 80% of the exemption.
- Last day to file (late) [Disabled Veterans' Exemption](#) to receive 90% of the exemption.
- Last day to terminate HOX, Veterans', and Disabled Veterans' exemptions.

CONTACT US DIRECTORY



GENERAL INQUIRY

Below are phone numbers for specific Assessor's Office divisions. If your inquiry is general and not specific to the below divisions, please use either the [General Contact Form](#) (your inquiry will be answered within 1-3 business days) or the general public service number **(213) 974-3211**.

MISFORTUNE & CALAMITY

relief@assessor.lacounty.gov

(213) 974-8658

BUSINESS PERSONAL PROPERTY

[Business Contact Form](#)

(213) 974-8613

DISABLED VETERANS

dvx@assessor.lacounty.gov

(213) 974-3399

HOMEOWNERS' EXEMPTION

assr-hox@assessor.lacounty.gov

(213) 974-3415

MAJOR EXEMPTIONS

exempt@assessor.lacounty.gov

(213) 974-3481

MAJOR REAL PROPERTIES

majorreal@assessor.lacounty.gov

(213) 974-3108

MANUFACTURED HOMES

mfdhomes@assessor.lacounty.gov

(213) 974-3119

MAPPING SERVICES

gisinfo@assessor.lacounty.gov

(213) 974-7352

MARINE/ AIRCRAFT/ AIRLINES

marineair@assessor.lacounty.gov

(213) 974-3119

OWNERSHIP SERVICES

oservices@assessor.lacounty.gov

Prop. 19: [Contact Form](#)

Prop. 58/60/90/110: (213) 893-1239

General or Investigations: (213) 974-3441

Change of Mailing Address:

addresschange@assessor.lacounty.gov

SUBPOENAS/RECORDS

legalservices@assessor.lacounty.gov

(213) 974-1674