



County of Los Angeles

April 16, 2024

Dawyn R. Harrison  
County Counsel



The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

**Re: Amendment to Title 4 - Revenue and Finance of the Los Angeles  
County Code Chapter 4.64, Support for Property Taxpayers**

Dear Supervisors:

On February 6, 2024, your Board directed our office to amend the County Code to allow the Treasurer and Tax Collector to waive the "Four-Pay Plan" application fee when the escape assessment is the result of a County error.

The analysis and ordinance are enclosed for your Board's consideration.

Very truly yours,

DAWYN R. HARRISON  
County Counsel

By 

MATTHEW DILL  
Senior Deputy County Counsel

APPROVED AND RELEASED:



JUDY W. WHITEHURST  
Chief Deputy

MD:ch

Enclosures

## ANALYSIS

This ordinance amends Chapter 64 of Title 4 – Revenue and Finance of the Los Angeles County Code, to allow the tax collector to waive the installment plan application fee for escape assessments when the escape assessment was through no error, omission, or fault of the assessee.

DAWYN R. HARRISON  
County Counsel

By   
MATTHEW DILL  
Senior Deputy County Counsel  
Government Services Division

MD:ch

Requested: 02/14/24  
Revised: 04/08/24

**ORDINANCE NO. \_\_\_\_\_**

An ordinance amending Chapter 64 of Title 4 – Revenue and Finance of the Los Angeles County Code, to allow the tax collector to waive the installment plan application fee for escape assessments when the escape assessment was through no error, omission, or fault of the assessee.

The Board of Supervisors of the County of Los Angeles ordains as follows:

**SECTION 1.** Section 4.64.040 is hereby amended to read as follows:

**4.64.040 Payment in installments—Request requirements.**

Pursuant to ~~Section~~ 4837.5 of the Revenue and Taxation Code, taxes levied on an escape assessment made under the authority of Article 4 of Chapter 3 of Part 2 of the Revenue and Taxation Code, or taxes increased by reason of the discovery of an error, pursuant to Article 1 of Chapter 2 of Part 9 of the Revenue and Taxation Code may be paid in installments if:

A. ~~A verified,~~ written request for installment payment is filed by the assessee with the tax collector prior to the time the second installment of taxes on the secured roll becomes delinquent, or by the last day of the month following the month in which not more than 30 days after the tax bill for such taxes is mailed, whichever is later. For unsecured taxes, the written request for installment payment must be filed with the tax collector prior to the date on which those taxes become delinquent.

**SECTION 2.** Section 4.64.050 is hereby amended to read as follows:

**4.64.050 Payment in installments—Transmittal of request.**

A copy of the installment request ~~shall~~must be transmitted by the tax collector to the assessor when the assessee requests a waiver of the application fee pursuant to

Section 4.64.131. The assessor ~~shall~~must, within ~~40~~30 days after such transmittal, file a ~~verified~~ statement with the tax collector stating whether in ~~his~~their opinion the tax or tax increase was ~~caused by an error~~due, in whole or in part, to the error, omission, or other fault of the assessee. When a tax increase, pursuant to ~~S~~section 4832 of the Revenue and Taxation Code is involved, the reference in this section to the assessor ~~shall~~will be deemed to be a reference to the auditor.

**SECTION 3.** Section 4.64.131 is hereby amended to read as follows:

**4.64.131                    Installment plan application fee for escaped assessments.**

When a taxpayer elects to pay ~~delinquent taxes~~escape assessments in installments as authorized by ~~S~~section 4837.5(i) of the Revenue and Taxation Code, an application fee of \$200.00 ~~shall~~must be paid to the tax collector before the application is processed. The tax collector may waive the application fee if the escape assessment was not due, in whole or in part, to the error, omission, or other fault of the assessee as determined pursuant to Section 4.64.050.

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