



Instructions for completing and submitting a “Special Tax Appeal Form” to the Los Angeles County Fire Department.

- Complete the “Special Tax Appeal Form” as completely as possible. Any omissions may cause a delay in processing your appeal.
- Attach a copy of the property tax bill for each parcel and tax year being appealed.
- Mail completed Special Tax Appeal Form, along with copies of the tax bills and any other documentation, to:

Los Angeles County Fire Department
Planning Section, Special Tax Coordinator
1320 N. Eastern Avenue
Los Angeles, CA 90063

General information regarding the items most commonly appealed:

- A single family home on multiple parcels should be assessed for the home on only one of the parcels, all other parcels can be exempted through the appeals process.
- Generally, if a business has multiple parcels, each parcel is assessable. There are exceptions to this rule in that many businesses have a single building that occupies two parcels. Occasionally, the Assessor’s Office will indicate the total square footage of improvements on both parcels, which causes a double assessment. In this situation, adjustments can be made through the appeals process to assess only one parcel for the building and reduce the assessment for all other parcel(s) to the lower vacant land rates.
- The California Revenue and Taxation Code §5097.2 authorizes the Fire Department to issue refunds within four years of the date of payment of the incorrect assessment by the taxpayer.
- If additional information is required, please contact the Fire Department Special Tax Coordinator at (323) 881-6151.