• **Deductible items**- Generally the amount based on the assessed value of the property is deductible. The deductible amount is identified on your Secured tax bill as the assessed value multiplied by an associated tax rate percentage as illustrated in the example above.

• **Non Deductible** – These are amounts that are not based on the assessed value of the property and include special assessments, Mello-Roos, direct levies and fees that may not be deductible. These charges are listed on the Secured tax bill below Your Tax Distribution section under the category of “SPL ASMNT USER FEES”.

• For guidance to help you correctly understand the allowed deductions for income tax purposes, contact a certified tax preparer or visit:
  The California Franchise Tax Board at:
  [https://www.ftb.ca.gov/individuals/Real_Estate_Tax_Deduction/index.shtml](https://www.ftb.ca.gov/individuals/Real_Estate_Tax_Deduction/index.shtml)

  The IRS at:

• To obtain copies of current and previous year’s tax bills: [http://bos.ocgov.com/octaxbill](http://bos.ocgov.com/octaxbill)

• Treasurer-Tax Collector Frequently Asked Questions: [www.ttc.ocgov.com](http://www.ttc.ocgov.com)