

# Assessor-Recorder-County Clerk

San Bernardino County, CA



## Facts About Your Property

The Assessor is responsible for locating, describing, and identifying ownership of all property within the County of San Bernardino; establishing a taxable value for all properties subject to taxation; listing all taxable values on the assessment roll; and applying all legal exemptions.

The following is information that might be helpful/ beneficial to a property owner in San Bernardino County. You may go online to [www.sbcounty.gov/arc](http://www.sbcounty.gov/arc) to find more detailed information and to download forms.

### Keep Reading to Learn About:

- Property Assessments/ Annual tax Bills  
Supplemental Assessments/ Supplemental Tax Bills
  - Change in Ownership/Change in Address/  
New Construction
  - Business Property
  - Manufactured Homes
  - Watercraft and General Aircraft
- Exemptions and Exclusions
  - Homeowner's Exemption
  - Veteran's Exemption
  - Disabled Veteran's Exemption
  - Institutional Exemption
  - Base Year Value Transfer Exclusion
  - Parent/Child & Grandparent/Grandchild  
Exclusion
  - New Construction Exclusion
  - Disaster Relief
  - Decline in Value
- Appeals/ Deadlines
- For More Assistance



# Property Assessments



***Property Assessments*** fall into two categories:

- Real Property assessments are for real estate such as land (including mineral rights and water rights), buildings, structures, and fixtures. Real Property is re-appraised whenever there is a change in ownership or new construction.
- Business Property assessments are for personal property, with items such as trade fixtures, watercraft, aircraft, etc., fitting this category. They are appraised annually.

## ***Annual Tax Bills***

Annual tax bills are based on the value of property as of January 1<sup>st</sup> of each year. Tax bills are mailed out once a year no later than November 1<sup>st</sup>. The first installment is delinquent if the payment is not received on or postmarked by December 10<sup>th</sup>, and the second installment is delinquent if the payment is not received on or postmarked by April 10<sup>th</sup>. If you do not receive your tax bill by November 1<sup>st</sup>, please contact the San Bernardino County Auditor-Controller/Treasurer-Tax Collector.

## ***Supplemental Assessments***

Supplemental assessments are generated whenever there is a change in ownership and/or new construction. A supplemental assessment reflects the difference between the previous value and the new value. Notices of Supplemental Assessments are mailed to advise the property owner of the new valuation.

## ***Supplemental Tax Bills***

In addition to the annual tax bills, you may be responsible for paying supplemental property taxes. Supplemental bills are based on the difference between the old assessed value (value as of January 1<sup>st</sup>) and your new assessed values as of the date of purchase or completed new construction. This amount is prorated based on the number of months left in the fiscal year (July 1st-June 30th) from the date you purchased your home. If the property is reassessed at a lower value, you will receive a supplemental refund.

## ***Change in Ownership***

A change in ownership includes many different transfers of title to real property. Some types of ownership changes that generally will be excluded from re-appraisal are:

- Transfers of property between husband and wife
- Transfers of property to revocable family trusts

**NOTE:** The Assessor's Office is prohibited from giving legal advice. It may be advisable to consult an attorney because of the legal aspects involved in holding title to property or transferring title.

When a change in ownership occurs, the Assessor receives a copy of the recorded deed or other official document and determines if an appraisal is required under State law. If it is required, an appraisal is made to determine what the new assessed value of property will be. The property owner is then notified of the new assessment and has the right to appeal the value.

### Change in Ownership Statement

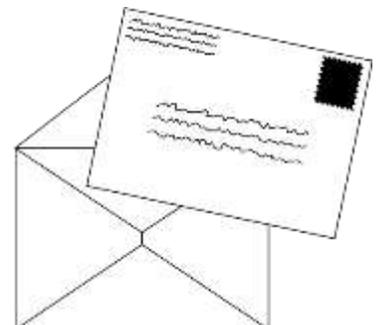
State law requires property owners to file a Change in Ownership Statement whenever real property or locally assessed manufactured homes change ownership, even if no deed is recorded. A "Preliminary Change of Ownership Report" must accompany most deeds and certain documents at the time of recording or the County Recorder may charge a \$20 fee. If this form is not filed, or is improperly completed, the Assessor may mail a "Change in Ownership Statement." Failure to return this statement usually results in penalties. These forms are used to assist in the appraisal of property and are not open for public inspection.

## ***Change of Address***

If property is owned in San Bernardino County, it is important to keep the current mailing address on file with the Assessor's Office to assure delivery of important assessment notices.

In order to change the mailing address on your property, you must be one of the owners on record. *Change of Address* cards are available in any Assessor's Office location or requests may be made via correspondence to the Assessor's Office. Please include the following:

- Assessor's Parcel number of physical address of the property
- New mailing address
- Signature of the property owner or agent
- Printed name of the owner or agent
- Date



## ***New Construction***

The Assessor is required to add value to the property for most new construction (e.g., a house, shed, garage, workshop, building, etc.) that increases the value of the property. Normal maintenance is not considered new construction (e.g., painting, re-roofing, etc.) When additional value for new construction is added to the property, the taxable value of the remainder of the property does not change except for the annual inflationary factor. The value of the new construction is simply added.

## ***Business Property***

Business property is taxable, and is appraised annually. The owners of all businesses with business assets in excess of \$100,000 must file a property statement on or before April 1st of each year detailing costs of all supplies, equipment and improvements. Businesses with less than \$100,000 in assets must file at the request of the Assessor.

San Bernardino County has electronic e-Filing, quick and easy at [www.calbpsfile.org](http://www.calbpsfile.org). You need an Account number and a BIN number to e-File, the Assessor's Office will send you these ID numbers every year. If you do not have an Account number and BIN number, you can request them on our website [cms.sbcounty.gov/assessor](http://cms.sbcounty.gov/assessor), Business Property Online Services and Forms. If you have a tax preparer complete your Property Statement, make sure they get your Account number and BIN number to file.

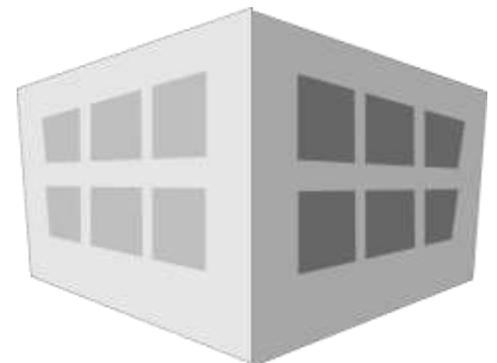
Examples of non-taxable property:

- Inventory for sale
- Application software
- DMV licensed vehicles (licensed vehicles are assessed by the DMV for personal property taxes).

Examples of taxable property:

- Buildings/Fixtures/Leasehold improvements
- Land improvements
- office furniture & equipment, machinery, forklifts, tools, computers & operating systems, supplies, and equipment leased, rented or loaned to others

The property owner is responsible for notifying the Assessor's Office if the mailing address has changed, the business has moved, the business has been sold, or the business has closed.



## ***Manufactured Homes***

Manufactured homes include:

- Modular homes
- Mobile homes

All new manufactured homes purchased after June 30, 1980, and those on permanent foundations, regardless of age, are subject to property tax. As with real property, the assessed value of manufactured homes may be increased by no more than 2% annually, unless there is a change in ownership or new construction. Accessories on licensed manufactured homes also may be subject to property tax. Manufactured homes built and sold before June 30, 1980 can be voluntarily transferred to the property tax roll or remain on the in-lien tax system administered by the State Dept. of Housing and Community Development (HCD).

Owners of Manufactured Homes subject to property taxes may be eligible for the Homeowner's Exemption and the State Tax Assistance Programs.



## ***Watercraft & General Aircraft***

Watercraft and aircraft are taxable and appraised annually to the owner as of the lien date. The value is determined by reviewing the purchase price and sales of comparable watercraft and aircraft. The Assessor receives information on the ownership and location of the property from the State Board of Equalization, DMV, Federal Aviation Administration, US Coast Guard, Airport Operators, and we receive referrals from other counties and states.

The property owner is responsible for notifying the Assessor's Office with any change of ownership, if the property is sold, if the property is destroyed, or if the property is permanently removed from the county. For this type of property, the DMV and FAA also need to be notified with any change of ownership.



# Tax Savings & Relief Programs

State law mandates that all property is subject to taxation unless otherwise exempted. As a property owner, you may qualify for certain exemptions. The following is information regarding the tax savings and relief programs available to San Bernardino County property owners.

## ***Homeowner's Exemption***

In order to qualify for a Homeowner's Exemption:

- You must own a home
- The home must be your principal place of residence as of 12:01 a.m. on January 1

The exemption reduces the assessed value by \$7,000, therefore reducing your property tax bill. This translates to a savings of approximately \$70 per year.

The application for Homeowner's Exemption, in most cases need only be filed once, provided the owner continues to occupy the property as the principal place of residence on which the exemption is filed.

Applications must be filed by 5:00 p.m. on February 15 following the change of ownership. If not filed timely, only 80% of the full exemption will be available if filed between February 16 and December 10.

The property owner is responsible for filing for the exemption, terminating the exemption when no longer eligible, and notifying the Assessor's Office when any changes occur.



## ***Veteran's Exemption***

In order to qualify for a Veteran's Exemption:

- You must own a home
- A single veteran may not have assets valued over \$5,000
- A married veteran (or a veteran's unmarried widow) may not have assets valued over \$10,000

A property owner that meets the requirements above may be eligible for an exemption of up to \$4,000 off of the assessed value of the property.

Applications must be filed between January 1 and February 15 at 5:00 p.m., or within 30 days of a Notice of Supplemental Assessment to receive the full exemption. If not filed timely, only 80% of the exemption will be available if filed between February 16 and December 10.

Veteran's Exemptions must be filed annually. Property owners may not have both a Homeowner's and a Veteran's Exemption on the same property.



## ***Disabled Veteran's Exemption***

In order to qualify for a Disabled Veteran's Exemption:

- You must own and occupy a home as your principal place of residence
- You must be rated 100% disabled by the Veterans Administration due to a service connected disability
- Or if you are the unmarried surviving spouse of a veteran who died of service-connected causes

If you meet the requirements above, you may be eligible for an exemption up to \$150,000 of the assessed value of your home depending on your household income.

You may qualify for a Basic or Low Income Disabled Veteran Exemption:

- The Basic Exemption increases to the Low Income Exemption if your household income for last year did not exceed the annual income limit stated by the State Board of Equalization.
- The Basic Exemption need only be filed once, provided the owner continues to occupy the property as the principal place of residence on which the exemption is filed.
- Annual Filing is required for any year in which a Low Income Exemption is claimed.

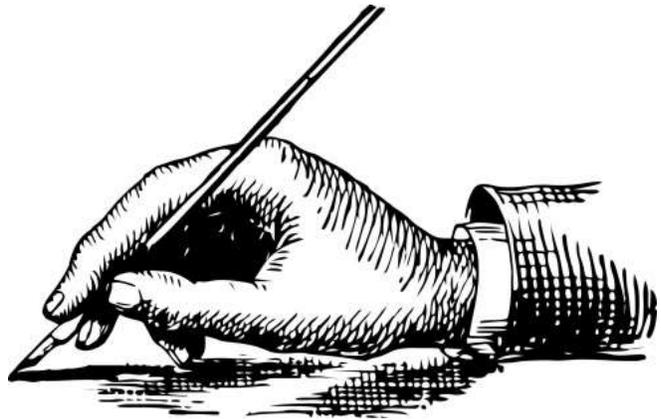
The property owner is responsible for filing for the exemption, terminating the exemption when no longer eligible, and notifying the Assessor's Office when any changes occur.

## ***Institutional Exemption***

Real and personal property used exclusively by a church, non-profit college, cemetery, museum, school or library may qualify for an exemption.

Properties owned and used exclusively by nonprofit religious, charitable, scientific, or hospital corporations may qualify for a Welfare Exemption.

Applications for exemptions are due by February 15.



## ***Base Year Transfer Exclusion (Propositions 60/90/110)***

Property owners age 55 years or older (in the case of married couples, only one spouse must be 55 years or older) may transfer their property's taxable value when they sell their principal residence. In other words, the property owner can buy a residence and transfer their current assessed value to the new home if the new residence is of equal or lesser market value. This prevents a tax increase due to reappraisal of the new home.

Background on Proposition 90: Effective January 1, 2014 the San Bernardino County Board of Supervisors adopted an ordinance which now enables you to transfer the taxable value from your original property (Proposition 90) located outside of San Bernardino County to your new property when certain conditions are met.

If you are moving out of San Bernardino County, we recommend you contact the county you wish to move to regarding Proposition 90 eligibility within that county.

## ***Parent to Child Exclusion (Proposition 58) / Grandparent to Grandchild Exclusion (Proposition 193)***

The transfer of the principal place of residence and /or the first \$1,000,000 of other real property between parents and their children may be excluded from reassessment if a proper application is filed.

This can also apply for *grandparent to grandchild* transfers provided that all of the parents of the grandchild are deceased as of the date of the purchase or transfer.

## ***Builders Exclusion***

Completed new construction may be excluded from supplemental assessment under certain circumstances.

The property must be held for sale and the builder must file the necessary claim form with the Assessor prior to or within 30 days from the start of construction. This exclusion has no impact on the regular assessment roll.



# Disaster Relief

If a major calamity such as a fire or flood damages your property, you may be eligible for property tax relief. In such cases, notify the Assessor's Office so that the value of the destroyed property can be removed from your assessment.

If you rebuild an equivalent structure, the property will retain its previous value for tax purposes. To qualify for tax relief, you must file a damage claim within 12 months from the date the property was damaged. In addition, the loss must total \$10,000 or more.

## Decline in Value (Proposition 8)

This proposition allows the Assessor to temporarily lower assessments when the market value on January 1<sup>st</sup> is lower than the factored base year value (Prop-13) for that year. If you feel your property has suffered a decline in value; that is, the current market (saleable) value of your property has fallen below the current assessed value, as shown on the assessment roll, you may request a "Prop 8" decline in value reassessment by the County Assessor. There is no charge or fee for this service.



# Property Assessment Appeals

## Informal Reviews

Differences over the valuation of property between you and the Assessor may arise. You are encouraged to contact the Assessor's office for an informal review and to provide any information relating to the value of the property.

## Appeals

Where differences over the valuation of property cannot be resolved with the Assessor's Office, an Assessment Appeal Application may be filed with the Clerk of the Board. This is an independent board composed of private citizens appointed by the County Board of Supervisors. At a formal hearing, the Assessment Appeals Board considers all relevant information presented by both the property owner and the Assessor's Office, and then establishes the value of the property in question.

## Deadlines

**January 1:** Lien Date- Taxes Attach Lien on Property

**February 1:** Second Installment Due-Secured Property Tax Bill

**February 1:-**Last Day to File Exemptions in a Timely Manner

**April 1:** Business Property and Vessel Property Statement Due

**April 10:** Last Day to Pay Second Installment of Secured Property Tax Bill

**May 7:** Last Day to File Business Property and Vessel Property Statement Before 10% Penalty is added.

**July 2:** First Day to File Assessment Appeal (on annual assessment roll valuations)

**July 31:** Business Personal Property, Boats, and Aircraft Taxes Due

**August 31:** Last Day to Pay Business Personal Property, Boats and Aircraft Tax Bill Before Penalties Are Added

**November 1:** First Installment Due-Secured Property Tax Bill

**November 30:** Last day to file an appeal

**December 10:** Last Day to Pay First Installment of Secured Property Tax Bill Before Penalties Are Added; Last Day to File a Claim for Partial (80%) on All Exemptions; Last Day to Terminate Homeowner's Exemption without Penalty

**December 31:** Last Day to File a Decline in Value (Prop-8) Application

# For More Assistance

## **Change of Ownership**

Contact the Exclusions Department at (909) 387-8307, Opt. 6 or toll free at (877) 885-7654.

## **Business Property**

Contact our office at 909-387-6666 for help. If needed, request an appointment to come into the office at 172 W 3rd Street, 5th floor, San Bernardino, CA 92415. We will help you complete your form.

## **Change of Address**

Office of the Assessor  
Attention: Address Changes  
172 W. 3rd Street  
San Bernardino, CA 92415-0310  
Or Fax to: (909) 387-6765

For office locations and phone numbers of the main office and district offices, please visit:

<http://www.sbcounty.gov/ARC/About/Locations.aspx>

