



Assessment Appeal Electronic Application Submission Process

The Assessment Appeals process allows owners of real and personal property to dispute the value assigned to their property by the Assessor’s Office, and provides an opportunity to present evidence in an informal hearing to either an Assessment Appeals Board or a Hearing Officer.

After hearing testimony from the property owner/agent and the Assessor’s representative, the Appeals Board or Hearing Officer renders a judgment on the value of the property.

This document will provide assessment appeal applicants with step by step instructions on how to complete and submit an assessment appeal application electronically via the San Bernardino County, Clerk of the Board Assessment Appeals website (<http://www.sbcounty.gov/assessmentappeals/>).

Process Step	Description																				
<p>Step 1 Select the desired Appeal Type by clicking on the pertinent appeal application link</p>	<table border="1"> <thead> <tr> <th data-bbox="613 982 769 1010">APPEAL TYPE</th> <th data-bbox="769 982 1230 1010">DESCRIPTION</th> <th data-bbox="1230 982 1357 1010">FILING TIMELINE</th> <th data-bbox="1357 982 1520 1010">APPLICATION FORM</th> </tr> </thead> <tbody> <tr> <td data-bbox="613 1010 769 1220">REGULAR ASSESSMENT (also known as Decline in Value)</td> <td data-bbox="769 1010 1230 1220"> <ul style="list-style-type: none"> A regular assessment occurs annually and is reflected as the Assessor’s valuation of property on the tax bill. File this type of appeal if you believe the value of your property as of January 1 of the current year is less than the assessed value on the tax bill. </td> <td data-bbox="1230 1010 1357 1220">July 2 to November 30 of each year</td> <td data-bbox="1357 1010 1520 1220"> Click here to complete and electronically submit a Regular Assessment Appeal Click here for instructions for the Regular Assessment Appeal form </td> </tr> <tr> <td data-bbox="613 1220 769 1409">SUPPLEMENTAL ASSESSMENT</td> <td data-bbox="769 1220 1230 1409"> <ul style="list-style-type: none"> A supplemental assessment occurs when property is reassessed due to change in ownership (such as purchase of a new home) or new construction (such as adding a bedroom). File this type of appeal if you believe the supplemental assessment was initiated in error and/or the assessed value is inaccurate. </td> <td data-bbox="1230 1220 1357 1409">Within 60 days of mailing date or postmark date on the Notice of Supplemental Assessment, whichever is later</td> <td data-bbox="1357 1220 1520 1409"> Click here to complete and electronically submit a Supplemental Assessment Appeal Click here for instructions for the Supplemental Assessment Appeal form </td> </tr> <tr> <td data-bbox="613 1409 769 1587">ESCAPE ASSESSMENT</td> <td data-bbox="769 1409 1230 1587"> <ul style="list-style-type: none"> An escape assessment occurs when events taking place in prior years (such as new construction) were not discovered in a timely manner by the Assessor. Upon discovery, the Assessor reassesses the property and issues a Notice of Enrollment of Escape Assessment. 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File this type of appeal if you believe the calamity assessment was conducted in error and/or the assessed value is inaccurate. </td> <td data-bbox="1230 1587 1357 1776">Within 6 months of mailing date on Notice of Supplemental Assessment</td> <td data-bbox="1357 1587 1520 1776"> Click here to complete and electronically submit a Calamity Assessment Appeal Click here for instructions for the Calamity Assessment Appeal form </td> </tr> </tbody> </table>	APPEAL TYPE	DESCRIPTION	FILING TIMELINE	APPLICATION FORM	REGULAR ASSESSMENT (also known as Decline in Value)	<ul style="list-style-type: none"> A regular assessment occurs annually and is reflected as the Assessor’s valuation of property on the tax bill. File this type of appeal if you believe the value of your property as of January 1 of the current year is less than the assessed value on the tax bill. 	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Step 2

On the **Parcel Information** screen you will need to:

Click on the **Assessor's Parcel Number** field and type in the parcel number (**REQUIRED**)

Click on Roll Year field and type in the Assessor **Roll Year** being appealed (**OPTIONAL**)

Property Address or Location (**REQUIRED**)

Click on **NEXT** button to proceed to the **Applicant Information** screen

**Note: Assessor's Parcel Number must be 13 digits, all numeric with the exception of the 10th position, which may be an alpha character.*

Parcel Information	
Assessor's Parcel Number	<input type="text"/>
Roll Year	<input type="text"/>
Enter Applicable Number From Your Notice/Tax Bill	
Assessment Number	N/A in San Bernardino County
Fee Number	N/A in San Bernardino County
Account Number	N/A in San Bernardino County
Tax Bill Number	<input type="text"/>
Property Identification Information	
Property Address or Location	<input type="text"/>
Owner Occupied	<input type="checkbox"/> This property is a single-family dwelling occupied as the principal place of residence by the owner
Doing Business As (DBA) if appropriate	<input type="text"/>
<input type="button" value="Next"/>	

Step 3

On the **Applicant Information** screen you will need to:

Click on **Last and First Name** or **Business Name** fields and type applicant's name
(REQUIRED)

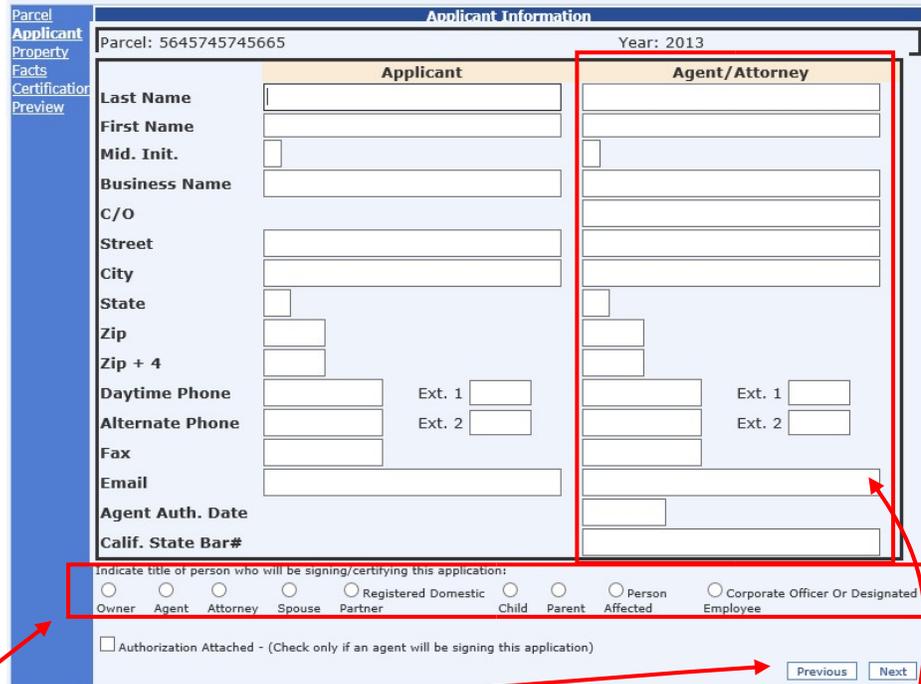
Click on **Business Name** field and type applicant business name
(OPTIONAL)

Click on **Street, City, Zip** and **Daytime Phone** number fields and type in applicant information
(REQUIRED)

Select Title of Person signing/certifying the application
(REQUIRED)

Click on **NEXT** button to proceed to the **Property Information** screen

To return to the **Parcel Information** screen, click on the **PREVIOUS** button



The screenshot shows the 'Applicant Information' form. It has a left sidebar with navigation options: Parcel, Applicant, Property, Facts, Certification, and Preview. The main form area is titled 'Applicant Information' and includes 'Parcel: 5645745745665' and 'Year: 2013'. The form is divided into two columns: 'Applicant' and 'Agent/Attorney'. The 'Applicant' column contains fields for Last Name, First Name, Mid. Init., Business Name, C/O, Street, City, State, Zip, Zip + 4, Daytime Phone (with Ext. 1), Alternate Phone (with Ext. 2), Fax, Email, Agent Auth. Date, and Calif. State Bar#. The 'Agent/Attorney' column contains corresponding empty fields. Below the columns, there is a section for 'Indicate title of person who will be signing/certifying this application:' with radio button options: Owner, Agent, Attorney, Spouse, Partner, Registered Domestic, Child, Parent, Person Affected, and Corporate Officer Or Designated Employee. There is also a checkbox for 'Authorization Attached - (Check only if an agent will be signing this application)'. At the bottom right are 'Previous' and 'Next' buttons. Red boxes highlight the 'Applicant' and 'Agent/Attorney' columns, and the title selection options. Red arrows point from the text instructions to these highlighted areas.

**Note 1: The Agent/Attorney column fields are optional, as not all applications are associated with an agent/attorney, however, If the agent column is populated, then Agent Business Name, Street, City, State, Zip, and daytime phone number become required.*

Minimum Required Fields

1. Applicant Last Name, First Name and/or Business Name
2. Street, City, State, Zip and Day Time Phone Number
3. Title of Person signing/certifying application



Step 4a

On the **Property Information** screen, **Property Type** section you will need to:

Click on radio button for appropriate **Property Type** (**REQUIRED**). If you

Property Information	
Parcel: 5645745745665	Year: 2013
Property Type	
<input type="radio"/> Single-Family/Condominium/Townhouse/Duplex	
<input type="radio"/> Multi-Family/Apartments	
<input type="radio"/> Commercial/Industrial	
<input type="radio"/> Business Personal Property/Fixtures	
<input type="radio"/> Agricultural	
<input type="radio"/> Manufactured Home	
<input type="radio"/> Water Craft	
<input type="radio"/> Aircraft	
<input type="radio"/> Possessory Interest	
<input type="radio"/> Vacant Land	
<input type="radio"/> Other	

Note: If selecting Multi-Family/Apartments, a textbox will appear prompting for the number of apartment units. If selecting other, please attach an explanation along with the application.



Step 4b

On the **Property Information** screen, property **Values** section you will need to:

Click on **Land** fields and, *if applicable*, provide Assessor and Applicant Opinion values for assessed property

Click on **Improvements** fields and, *if applicable*, provide Assessor and Applicant Opinion values for assessed property

Click on **Personal Prop.** fields and, *if applicable*, provide Assessor and Applicant Opinion values for assessed property

Click on **Fixtures** fields and, *if applicable*, provide Assessor and Applicant Opinion values for assessed property

Click on **Penalties** fields and, *if applicable*, provide Assessor and Applicant Opinion values for assessed property

* Note: The sum of the property "Value on Roll" must be greater than \$0.

* Note: The sum of the "Applicant's Opinion of Value" must be \$0 or greater.

Values		
	Value On Roll	Applicant's Opinion of Value
Land	<input type="text"/>	<input type="text"/>
Improvements/Structures	<input type="text"/>	<input type="text"/>
Fixtures	<input type="text"/>	<input type="text"/>
Personal Prop.	<input type="text"/>	<input type="text"/>
Mineral Rights	<input type="text"/>	<input type="text"/>
Trees & Vines	<input type="text"/>	<input type="text"/>
Other	<input type="text"/>	<input type="text"/>
TOTAL	<input type="text"/>	<input type="text"/>
Penalties (amount or percent)	<input type="text"/>	<input type="text"/>

*Note: The total amounts in each column are calculated automatically as you enter values into the fields. Applicants may also override the calculated dollar amount totals in the "Total" cells by typing in desired amounts. The Penalties amount does not get included in the total.

Step 4c

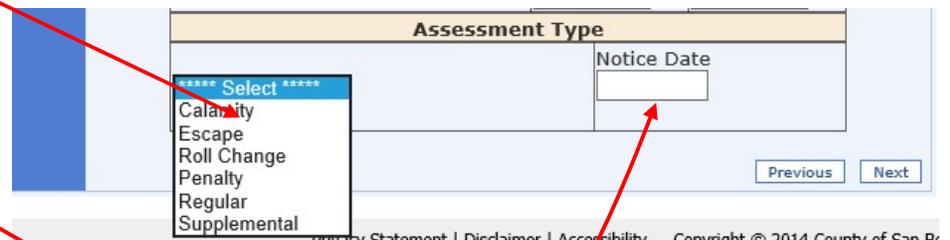
On the **Property Information** screen, Assessment Type section you will need to:

Select the **Assessment Type** from the assessment type pull down menu. **(REQUIRED)**

Click on the **Notice Date** and enter notice date in the following format **MM/DD/CCYY** **(OPTIONAL)**

Click on **Next** button to proceed to the Property Information screen

To return to the **Applicant Information** screen, click on the **Previous** button



Assessment Type

***** Select *****

- Calamity
- Escape
- Roll Change
- Penalty
- Regular
- Supplemental

Notice Date

Previous Next



Step 5

On the appeal **Facts** screen, you will need to select any and all facts (A. thru I.) that are applicable to the appeal being submitted. At least one explanation must be selected. **(REQUIRED)**

Click on the “**Finding of Facts Requested**” checkbox if you wish to receive the finding of facts for the appeal being submitted. **(OPTIONAL)**

Click on the “**Do you want to designate this application as a claim for Refund?**” checkbox as desired. **(OPTIONAL)**

Click on **Next** button to proceed to the Certification screen

To return to the **Property Information** screen, click on the **Previous** button

Fact Information	
Parcel: 5645745745665	Year: 2013
Facts	
<p>The Facts that I rely upon to support requested changes in value are as follows. You may check all that apply. If you are uncertain of which items to check, please check "Other" and attach two copies of a brief explanation of your reason(s) for filling this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.</p>	
<input type="checkbox"/> A. Decline in Value: Assessor's roll value exceeds the market value as of January 1 of the current year.	<input type="checkbox"/> E. Personal Property/Fixtures: Assessor's value of personal property and/or fixtures exceeds market value.
<input type="checkbox"/> B. Change of Ownership: <input type="checkbox"/> 1. No change in ownership or other reassessable event occurred on the date of []	<input type="checkbox"/> 1. All personal property/fixtures. <input type="checkbox"/> 2. Only a portion of the personal property/fixtures. Attach description of those items.
<input type="checkbox"/> 2. Base year value for the change in ownership established on this date is incorrect []	<input type="checkbox"/> F. Penalty Assessment: Penalty assessment is not justified.
<input type="checkbox"/> C. New Construction: <input type="checkbox"/> 1. No new construction occurred on the date of []	<input type="checkbox"/> G. Classification/Allocation: <input type="checkbox"/> 1. Classification of property is incorrect. <input type="checkbox"/> 2. Allocation of value of property is incorrect (e.g., between land & improvements).
<input type="checkbox"/> 2. Base year value for the new construction established on this date is incorrect []	<input type="checkbox"/> H. Appeal after an Audit: MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
<input type="checkbox"/> 3. Value of construction in progress on January 1 is incorrect.	<input type="checkbox"/> 1. Amount of escape assessment is incorrect. <input type="checkbox"/> 2. Assessment of other property of the assessee at the location is incorrect.
<input type="checkbox"/> D. Calamity Reassessment: Assessor's reduced value is incorrect for property damaged by misfortune or calamity.	<input type="checkbox"/> I. Other: Please attach an explanation.
<input type="checkbox"/> Finding of Facts Requested: Per Fee Schedule at Time of Hearing	
<input type="checkbox"/> Do you want to designate this application as a claim for refund? Please refer to instructions first	
<input type="button" value="Previous"/> <input type="button" value="Next"/>	

Note: It is strongly recommended that you take a moment to review the information on the application for accuracy before clicking on the “Submit Application**” button. Once the application is submitted, **YOU WILL NOT BE ABLE TO EDIT** any information.*



Step 6

On the **Certification/Authorization** page, type the name of the person that will be signing the application, along with the city where the application is signed at, and the date.

Click on **Next** button to proceed to the Preview screen

To return to the **Facts Information** screen, click on the **Previous** button

Parcel Applicant Property Facts Certification Preview	Certification Information	
	Parcel: 5645745745665	Year: 2013
	Certification/Authorization	
	CERTIFICATION Name of person who will be signing/certifying this application: <input type="text"/> Signed At: <input type="text"/> Date of Signature: <input type="text"/>	
AGENT AUTHORIZATION (If the agent is not a California-licensed attorney or one of the relatives indicated in the certification section, you must complete this section, or an agent's authorization may be attached to this application.) Title of applicant/officer/authorized employee who will sign the agent authorization: <input type="text"/>		
<input type="button" value="Previous"/> <input type="button" value="Next"/>		



Step 7

Preview Screen

If you would like to review/preview your application once more before submitting, click the "Preview" button.

After review, you may click Submit Application.



Step 8

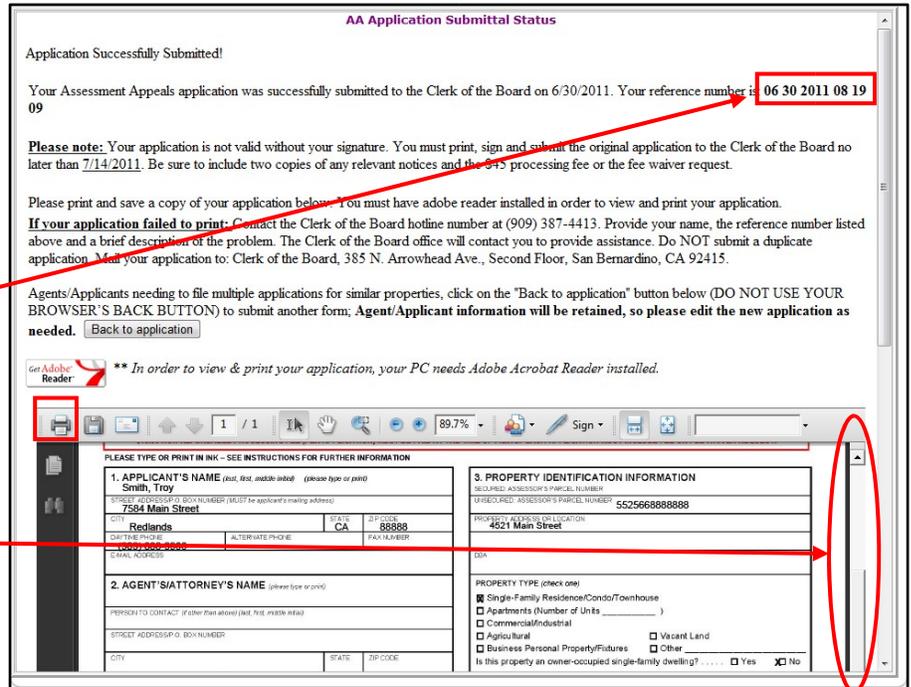
On the **AA Application Submittal Status** screen you see a confirmation that your appeal was successfully submitted.

Please make note of the **Reference Number** for future reference.

On the lower portion of the screen you will see a PDF version of the application. You may use the scroll bar to review the application.

To print the application to your local printer, click on the **“Printer”** icon.
(REQUIRED)

Online Assessment Appeal Application process is now complete.



AA Application Submittal Status

Application Successfully Submitted!

Your Assessment Appeals application was successfully submitted to the Clerk of the Board on 6/30/2011. Your reference number is **06 30 2011 08 19 09**

Please note: Your application is not valid without your signature. You must print, sign and submit the original application to the Clerk of the Board no later than 7/14/2011. Be sure to include two copies of any relevant notices and the \$45 processing fee or the fee waiver request.

Please print and save a copy of your application below. You must have adobe reader installed in order to view and print your application.
If your application failed to print: Contact the Clerk of the Board hotline number at (909) 387-4413. Provide your name, the reference number listed above and a brief description of the problem. The Clerk of the Board office will contact you to provide assistance. Do NOT submit a duplicate application. Mail your application to: Clerk of the Board, 385 N. Arrowhead Ave., Second Floor, San Bernardino, CA 92415.

Agents/Applicants needing to file multiple applications for similar properties, click on the "Back to application" button below (DO NOT USE YOUR BROWSER'S BACK BUTTON) to submit another form; Agent/Applicant information will be retained, so please edit the new application as needed. [Back to application](#)

 **** In order to view & print your application, your PC needs Adobe Acrobat Reader installed.**

PLEASE TYPE OR PRINT IN INK - SEE INSTRUCTIONS FOR FURTHER INFORMATION		
1. APPLICANT'S NAME (last, first, middle initial) (please type or print)		
Smith, Troy		
PROPERTY ADDRESS (P.O. BOX NUMBER) (DO NOT use applicant's mailing address)		
7584 Main Street		
CITY	STATE	ZIP CODE
Redlands	CA	98888
DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
XXXXXXXXXX		
E-MAIL ADDRESS		
2. AGENT'S/ATTORNEY'S NAME (please type or print)		
PERSON TO CONTACT (if other than agent) (last, first, middle initial)		
STREET ADDRESS/P.O. BOX NUMBER		
CITY	STATE	ZIP CODE
3. PROPERTY IDENTIFICATION INFORMATION		
RECORDED ASSESSOR'S PARCEL NUMBER		
UNRECORDED ASSESSOR'S PARCEL NUMBER		
5525668888888		
PROPERTY ADDRESS OR LOCATION		
4521 Main Street		
CITY		
STATE		
ZIP CODE		
PROPERTY TYPE (check one)		
<input checked="" type="checkbox"/> Single-Family Residence/Condo/Townhouse		
<input type="checkbox"/> Apartments (Number of Units _____)		
<input type="checkbox"/> Commercial/Industrial		
<input type="checkbox"/> Agricultural		
<input type="checkbox"/> Business Personal Property/Futures		
<input type="checkbox"/> Other _____		
<input type="checkbox"/> Vacant Land		
Is this property an owner-occupied single-family dwelling? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

***Note:** Please remember to attach the \$45 processing fee or the fee waiver request to your assessment appeal application.

If you identify any errors and need to amend the application, or if the application fails to print, please contact the Clerk of the Board hotline number at (909) 387-4413.



Step 8a

Submitting Multiple Applications

Agents/Applicants needing to file multiple applications for similar properties, click on the “**Back to application**” button to submit another form. **DO NOT USE YOUR BROWSER’S BACK BUTTON.**

**Note: Using the “Back to application” button will retain the Agent/Applicant information for the new application. Please edit the new application as needed.*

AA Application Submittal Status

Application Successfully Submitted!

Your Assessment Appeals application was successfully submitted to the Clerk of the Board on 6/30/2011. Your reference number is: 06 30 2011 08 19 09

Please note: Your application is not valid without your signature. You must print, sign and submit the original application to the Clerk of the Board no later than 7/14/2011. Be sure to include two copies of any relevant notices and the \$45 processing fee or the fee waiver request.

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[Back to application](#)

** In order to view & print your application, your PC needs Adobe Acrobat Reader installed.

PLEASE TYPE OR PRINT IN INK - SEE INSTRUCTIONS FOR FURTHER INFORMATION

<p>1. APPLICANT'S NAME (last, first, middle initial) (please type or print)</p> <p>Smith, Troy</p> <p>CITY: Redlands STATE: CA ZIP CODE: 98888</p> <p>STREET ADDRESS: 7584 Main Street ALTERNATE PHONE: FAX NUMBER:</p> <p>PHONE NUMBER: (909) 888-9966 E-MAIL ADDRESS:</p>	<p>3. PROPERTY IDENTIFICATION INFORMATION</p> <p>RECORDED ASSESSOR'S PARCEL NUMBER: 5525668888888</p> <p>UNRECORDED ASSESSOR'S PARCEL NUMBER:</p> <p>PROPERTY ADDRESS/LOCATION: 4521 Main Street</p> <p>DIA:</p> <p>PROPERTY TYPE (check one)</p> <p><input checked="" type="checkbox"/> Single-Family Residence/Condo/Townhouse</p> <p><input type="checkbox"/> Apartments (Number of Units _____)</p> <p><input type="checkbox"/> Commercial/Industrial</p> <p><input type="checkbox"/> Agricultural <input type="checkbox"/> Vacant Land</p> <p><input type="checkbox"/> Business Personal Property/Futures <input type="checkbox"/> Other _____</p> <p>Is this property an owner-occupied single-family dwelling? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
<p>2. AGENT'S/ATTORNEY'S NAME (please type or print)</p> <p>PERSON TO CONTACT (if other than above) (last, first, middle initial):</p> <p>STREET ADDRESS/P.O. BOX NUMBER:</p> <p>CITY: STATE: ZIP CODE:</p>	