



# Annual Report

## 2014-2015



ASSESSOR-RECORDER-COUNTY CLERK

[www.sbcounty.gov/assessor](http://www.sbcounty.gov/assessor)

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The staff of the Assessor-Recorder-County Clerk's  
Offices are dedicated to serving San Bernardino County residents with  
integrity, respect and fairness.

Maricella Acevedo, Elizabeth Aceves, Lynn Adiakia-Hanna, David Aguirre, Joanna Aguirre, Ralph Alcala, Loleta Alleyne, Marisol Alonzo, Alejandra Amezcua, Cherie Anglin, Kathleen Argueta, Rick Armstrong, Jackie Arnold-Mooney, Georgina Asad, Marc Avila, LeAnne Bennett, Peter Blumenstein, Dana Boeg, Rossio Bojorquez, Ebon Bracy, Barbara Brasil, Leana Brasil, Aimee Brewster, Glen Brinkerhoff, Kelly Brock, Robbie Broedow, Charles Brogdon, Glenace Brown, Crystal Brown, Jan Brown, Sharon Bruhn, Lawrence Bunnell, Claudia Camacho, Regina Cano, Michael Cant, Florence Carruth, Cristina Casillas, Veronica Castro, Mandy Caudill, Michael Chandra, Trina Chavez, Kathy Christensen, Eric Clinkenbeard, Jason Coleman, Robert Corona, Mark Coulter, John Courtright, Tya Cox, Kenneth Cunningham, Nicole Currie-Ross, David Daniels, Sandra Diaz-Zazueta, James Donohue, Abril Duran, Joan Eck, Erik Endler, Sharon Enos, Angelina Escobedo, Carol Evans, Erica Felix, Joani Finwall, Claudia Garcia, Lisa Garcia, Maricella Garcia, Susan Garcia, David Garvin, Hamid Gharib, Elisa Gonzales, Margarita Griego-Caban, Cherilyn Gutierrez, Susan Hale, Jennifer Halstead, Elizabeth Hamner, Mark Harris, Dorothy Hawkins, Carole Henn, Diana Hernandez, Pamela Hernandez, Vicky Hernandez, Leona Hewitt, Alan Hladik, Jim Hogan, Bradley Ihle, Ginger Jolley, Stephen Judy, Bret Keesler, Charde Kelly, Richard Knowlton, Kristoffer Kunze, Michelle LaDrew, Michael Laib, Susan Lattuca, Deanna Lawrence, Christopher Lee, Deborah Leib, Rocio Leyvas, Glenn Lincoln, Ed Liou, Christopher Lipscomb, Kathe Llywelyn, Desiree Longfellow, Araceli Lopez-Soriano, Elizabeth Lucken, Mike Lundstrom, Janis Maggs, Molly Mann, Teresa Mares, Dorene Marino, Deborah Martinez, Diane Martinez, Ernesto Martinez, Jo Ann Martinez, Sandra Martinez, Dave Mau, Era McGinnis, Aura Mendoza, Angelica Meza, Janet Miller, Carla Mims, Dale Mitchell, Donita Mitchell, Michelle Mix, Debbie Moreno, Catherine Morphis, Mark Mosher, Diana Mota, Patrick Murphy, Ruby Murphy, Jose Negrete Jr, Lisa Nickel, Toni Nigro, Pamela Omiliak, Lisa Ormonde, Elida Ortega, Tabitha Parker, Babette Pascoe, Nadia Patchell, Mark Pecoraro, Shawna Peeters, Janet Perez, Maria Perez, Rhonda Pfeiffer, Mervyn Pipersburgh, Sherral Powell, Genevieve Preston, Yvette Randazzo-Jackson, Tina Rawleigh, Robin Reiss, Deborah Reissig, Denise Reyes, Charles Ritz, Ray Rizvi, Shanique Roberts, Stanley Rodriguez, Alicia Rosales, Adriana Ruiz, Jennifer Ruiz, Kristina Ruiz, Jenny Salinas, Latisha Sanders, Gerald Santoyo, Ruth Scott, Tamara Sedivy, Sendy Serrato, Forrest Sherman, David Sieruga, Rhea Smith, Rena Snider, Brad Snowball, Dawn Solis, Beatrice Sorrell, Roger Soshea, Meike Spargur, Jenny Stasik, Helen Streets, Maureen Swanson, Priscilla Tat, Allen Taylor, Latoya Terry, Diana Tickemyer, Joseph Torres, Kevin Trax, Daniel Trevino, Jean Trzepacz, Virginia Turner, Ethel Ude, Jenny Ung, Renee Urquidez, Theresa Valdez, Rayna Valdes, James Valdez III, Melinda Vasquez, Frances Villalpando, Lorelay Virbia, Sarah Wade, Jeffrey Wakcher, Cynthia Waldron, Eva Weber, Peter Wei, Amy Whittington, Chris Wilhite, Diann Wilson, Robert Wilson, Stacey Wilson, Glynis Woods, Toni Yarbrough, , Naseem Zubi

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# CONTENTS

Mission Statement .....	4
Message from the Assessor-Recorder-County Clerk, Bob Dutton .....	5
What the Assessor Does.....	6
What the Assessor Doesn't Do.....	6
Assessed Value and Foreclosure History .....	7
How The Property Tax System Works .....	8
Your Property Taxes at Work.....	9
The Recorder's Office.....	10
Recorder-Clerk Statistics.....	11
County Historical Archives.....	12
Proposition 13 (The People's Initiative) and Proposition 8 (Decline in Value) Overview.....	13
Homeowners' Property Tax Exemption.....	14
Welfare, Church, Religious and Other Exemptions.....	15
Exclusions Available.....	16
Assessment Reviews and Appeals .....	17
2015 Assessed Values .....	18
Factors Causing Change to the 2014 Assessment Roll .....	19
Distribution of Value by Value Type .....	20
Top 15 Valued Cities .....	21
City Profiles with Assessment Roll Data .....	22
Top Assessees .....	26
Frequently Asked Questions .....	27
Glossary of Terms .....	29
Locations .....	38
Important Dates for Taxpayers.....	39

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# MISSION STATEMENT

This office will provide fair and uniform assessments of all real and personal property; impartial interpretation of and compliance with statutory laws as mandated by the State of California; give prompt and courteous service to the public in accomplishing the duties and responsibilities of the department.

At all times staff will conduct the business of the Assessor-Recorder-Clerk in a respectful and professional manner; providing prompt service and factual information to the public.

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## MESSAGE FROM THE ASSESSOR-RECORDER-COUNTY CLERK

As the newest San Bernardino County Assessor-Recorder-Clerk I am pleased to present the 2015 annual report. The Assessor performs an important foundational role in the County. Property assessments established by the assessor's office are used to determine the appropriate property taxes to be collected by the tax collector. The tax revenue collected goes towards supporting local services each year, including law enforcement, firefighters, schools, hospitals, roads, libraries, parks, and much more.

The 2015 property assessment roll contains 820,314 taxable parcels and is valued at \$186,894,462,703 which is a 5.077% net increase compared to 2014.

In 2008, the assessed value of property in San Bernardino reached its peak of \$181,830,521,970. That year also saw the collapse of the real estate market resulting in a severe drop in property values and consequently a large number of foreclosures. As the real estate market continues to recover from the collapse, the 2015 annual roll finally reached and surpassed the previous high achieved in 2008. The foreclosure numbers have also greatly diminished.

The office reviewed approximately 116,827 parcels under the decline in market value provision (Prop 8) while preparing this year's assessment roll. This provision allows the Assessor to temporarily lower assessments when the fair market value of real property is less than its factored base year value.

With the continued market recovery, 82,519 parcels saw an increase from their temporarily reduced values, while 24,431 parcels remained unchanged. There were an additional 9,877 parcels whose value was decreased from 2014 to 2015. This shows a steady gain in the market values and San Bernardino again ranks 8th of the 58 counties in California in assessed valuation.

In looking at the Recorder's and Clerk's offices, the first six months of 2015 show an increase year over year in the number of Fictitious Business Names filed; which is a good indication that new businesses are coming to San Bernardino County. The same is true for the number of customer office visits and the issuance of Birth, Death and Marriage Certificates.

Due to the efficiency and increased numbers of documents recorded electronically, the Recorder's office has taken an active role in educating our local cities and other government agencies to encourage the use of Government to Government (G2G) eRecording. There are minimal requirements to set up the process and no cost for these agencies to utilize the portal.

Also under my responsibilities is the County Archives, the repository for all items pertaining to the business and history of San Bernardino County. This wonderful resource center is open to the public as well as county staff.

It is an honor to serve the people of San Bernardino County, therefore my staff and I promise to conduct ourselves with integrity, serve the public by respecting our customers and proactively reach out to our communities in order to inform and educate.



A handwritten signature in black ink that reads "Bob Antton". The signature is written in a cursive, flowing style.

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## What the Assessor Does

- ◆ Responsible for locating and identifying ownership of all taxable real and personal property in the county.
- ◆ Establishes the assessed value of the property and applies all legal exemptions and exclusions.
- ◆ Each year completes an annual assessment roll showing the assessed values for all property
- ◆ Publishes both the annual assessment roll and supplemental assessment roll.
- ◆ Ensures the accuracy of all parcel numbers in San Bernardino County.
- ◆ Produces and maintains mapping of all parcels in San Bernardino County.
- ◆ Performs all mandatory property tax audits on business properties as defined by law

### The Assessor at a Glance:

- Total parcels in San Bernardino County: 820,314
- Total amount of the 2014-15 San Bernardino County Annual Assessment Roll: \$186.9 billion
- Percentage of growth over previous year: 5.08%
- The assessment roll this year surpassed the previous high achieved in 2008 before the collapse of the real estate market.

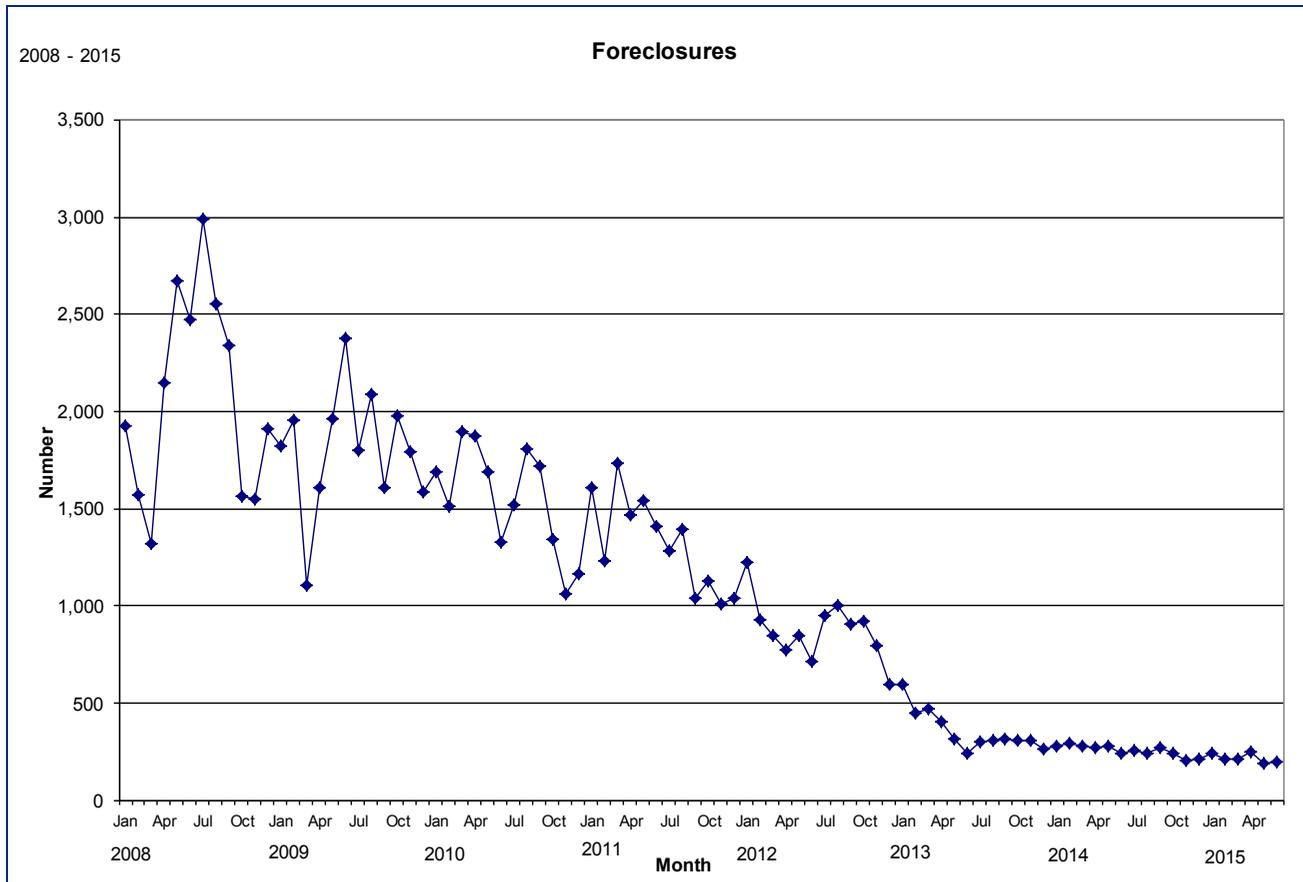
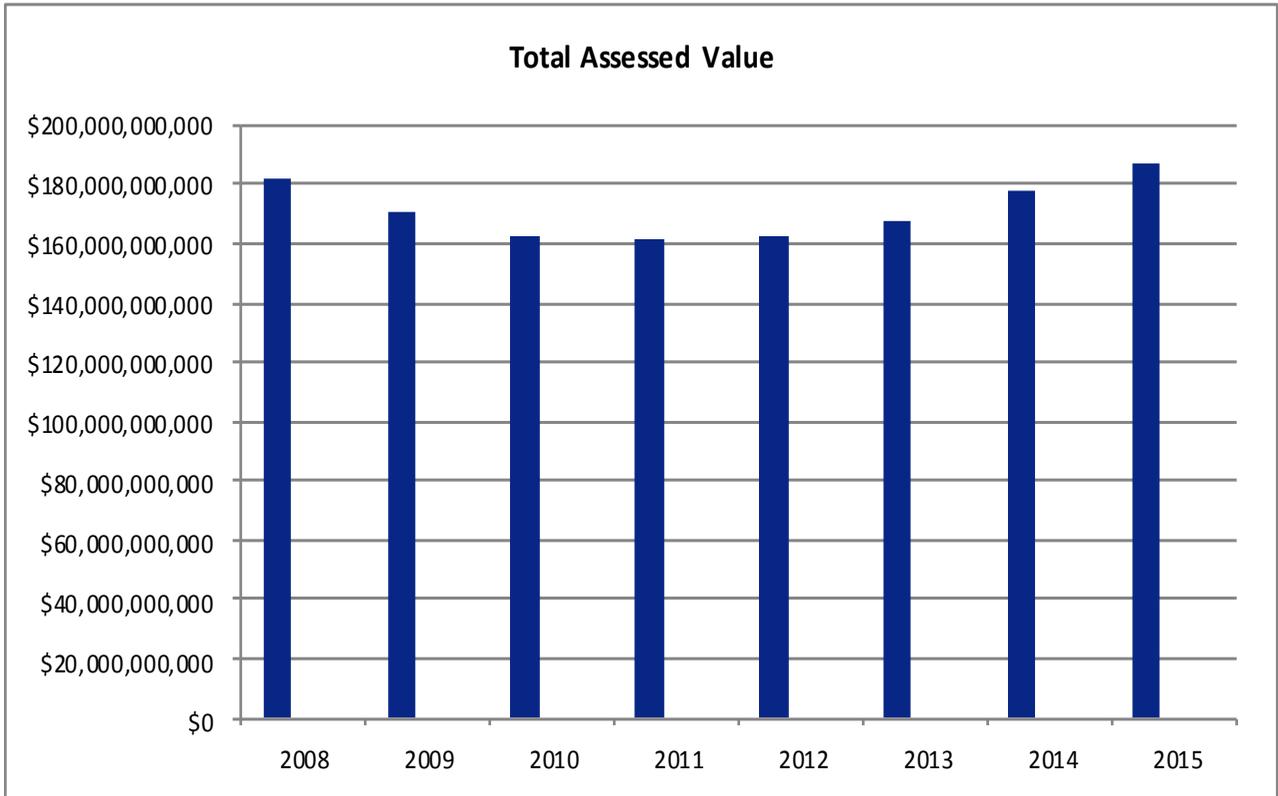
The Assessor's office consists of the following units that address and serve the specific needs of the property taxpayers:

- Residential Property
- Business Property
- Special Property
- Manufactured Homes
- Property Information
- Data Entry
- Administration Services

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## What the Assessor Does Not Do:

- ◆ Does not establish tax rates -  
The property tax rate of 1% was established in 1978 by the passage of Prop 13
- ◆ Does not issue tax bills  
The office of the Auditor-Treasurer-Tax Collector prepares and mails out tax bills
- ◆ Does not collect or refund taxes  
Property tax collection and refunds are the responsibility of the Auditor-Treasurer-Tax Collector
- ◆ Does not determine special assessment or maintenance district fees  
These are for repayment on voter approved bonds for various public projects
- ◆ Does not provide land surveyor services.



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# HOW THE PROPERTY TAX SYSTEM WORKS

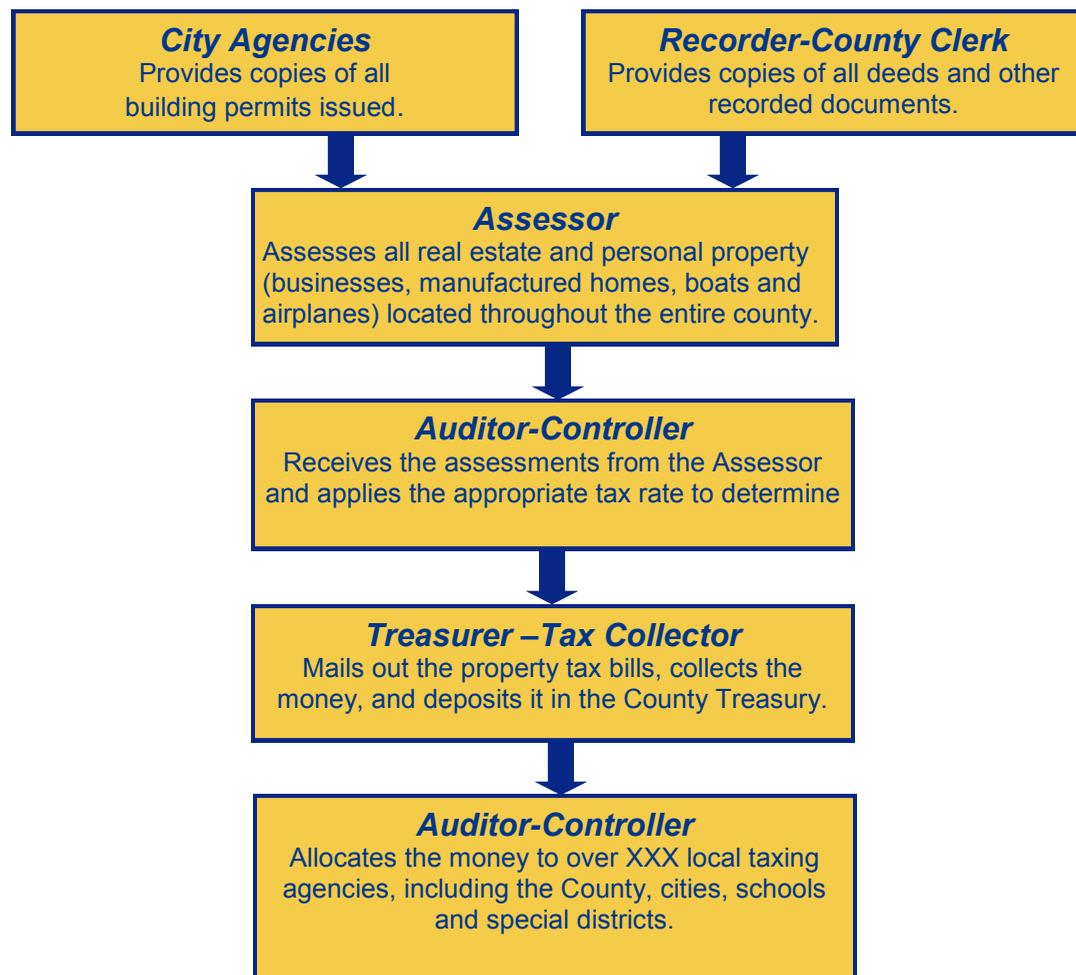
Prior to 1912, the state derived up to 70 percent of its revenue from property taxes. The state no longer relies on property taxes as its primary source of funds. Today, it is California's counties, cities, schools, and special districts that depend on the property tax as a primary source of revenue.

The assessor annually assesses all taxable property in the county, except for state-assessed property, to the person, business, or legal entity owning, claiming, possessing, or controlling the property on January 1 of each year. The duties of the assessor are to discover all assessable property, to inventory and list all taxable property, to value the property, to apply any applicable exemptions, and to enroll the property on the local assessment roll.

The assessor's primary responsibility is to annually determine the proper taxable value for each property so the owner is assured of paying the correct amount of property tax for the support of local government such as public safety, education and infrastructure. The assessed value determined and enrolled by the county assessor is multiplied by the appropriate tax rate to form the basis of the current year's tax bill. The billing and collection of these taxes and their allocation to the appropriate taxing jurisdictions are done by the San Bernardino County Treasurer and Tax Collector and Auditor-Controller, respectively.\*

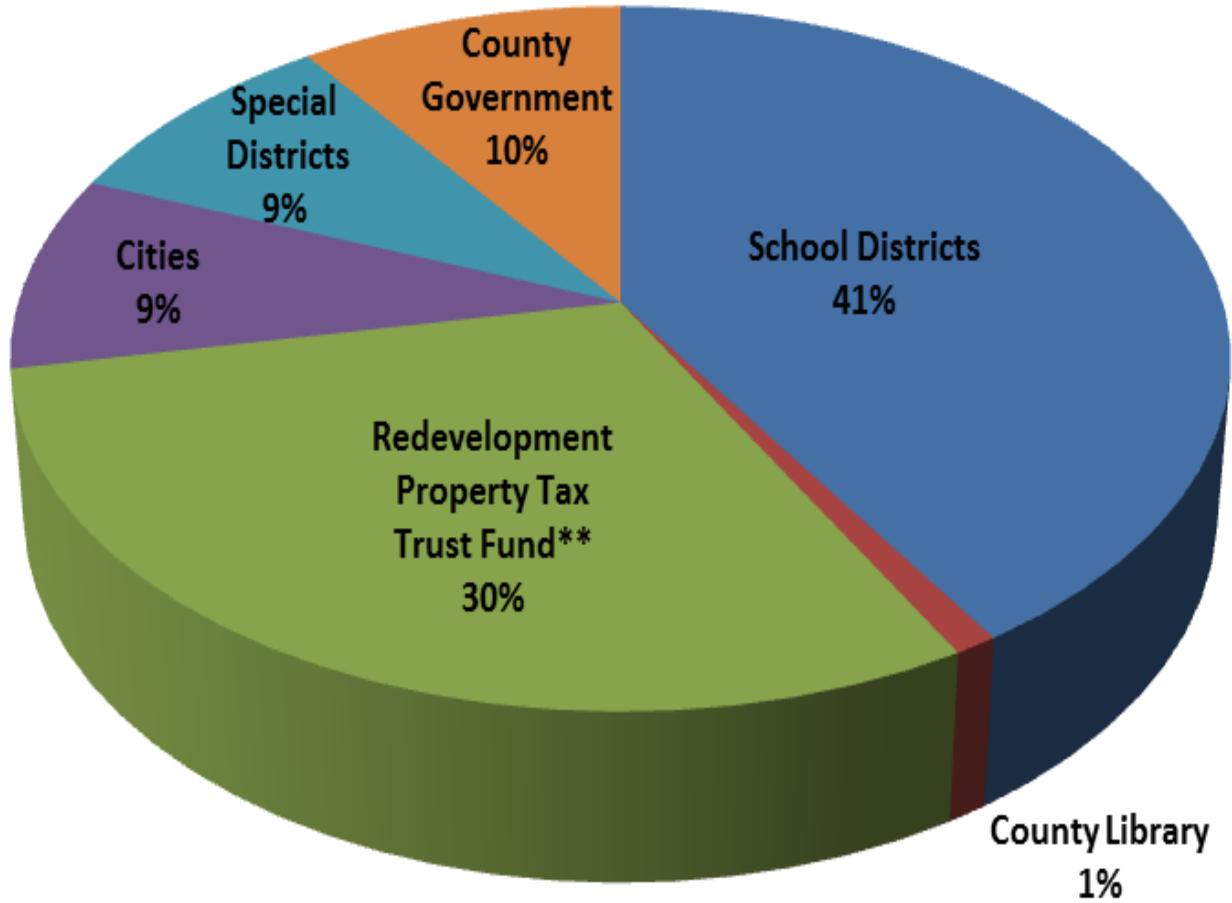
*\*Source: State of California Board of Equalization*

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**SAN BERNARDINO COUNTY  
FY 2014-2015  
PROPERTY TAX DOLLARS**



*\*\*Pursuant to Assembly Bill 1484 Increment dollars are distributed based on Health & Safety Code Section*

# The Recorder's Office

## Recorder

The Recorder is responsible for the recordation and safeguarding of any document that is authorized or required by statute or court order to be recorded and meet the recording requirements of state statutes and local ordinances.

Our function as the public repository of records such as deeds, judgments, liens, and notices makes the Recorder's office much like a library where information is kept permanently for certified copies and research purposes which is used to determine the history and ownership of a given piece of property.

As an extension of the State, the Recorder also maintains all vital records consisting of birth, death, and marriage records that have occurred in San Bernardino County. A customer has the option of obtaining a certified or information copy of the record requested. These records can be requested in person, mail, or through a third party vendor using the internet.



222 W. Hospitality Lane, San Bernardino



15900 Smoke Tree Street, 1st Floor, Hesperia



1853 - 1979 Records Film

## County Clerk

The County Clerk is responsible for issuing public and confidential marriage licenses.

Staff members are deputized as Commissioners of Civil Marriages where civil ceremonies can be performed on-site. The County Clerk also offers a Commissioner for One Day Program. This program offers an opportunity to have a special friend or family member appointed to perform a marriage ceremony. This is a one time, one-event appointment.

Another responsibility is processing fictitious business name statements, notaries public, process servers, professional photocopiers, legal document assistants, and unlawful detainer assistants filings and registrations. Unlike recorded documents, where the records are maintained permanently, the majority of the County Clerk records have specific retention time frames as mandated by law.

The County Clerk also authenticates signatures of notaries public filed in San Bernardino County. Other signatures that are authenticated are current and past County Clerks, as well as current and past Public Health Officials.

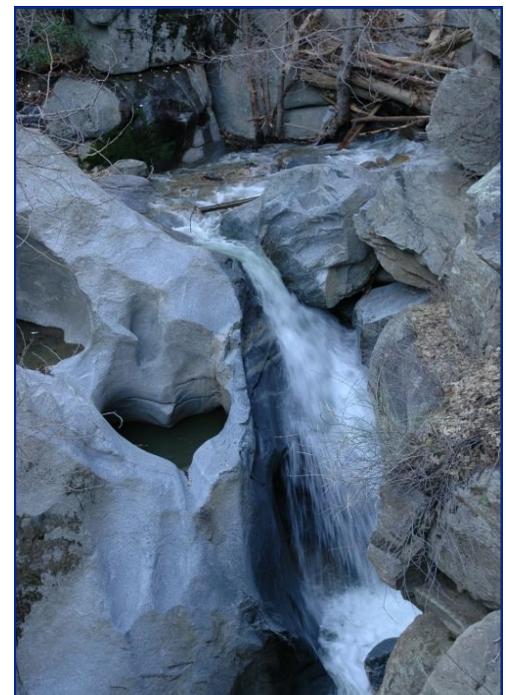
# Recorder-Clerk Statistics

## By Calendar Year

<b>2014 (Entire year)</b>	
Recorded Documents	499,693
Birth, Death, and Marriage Certificates Issued	80,184
Birth, Death, and Marriage Searches	472
Marriage Licenses Issued	10,284
Marriage Ceremonies Performed	4,541
Fictitious Business Names Filed	14,214
Other Clerk Filings and Research	5,425
Official Records Copies and Research	28,370
Customer Office Visits	133,950
Incoming Telephone Calls	102,517
<b>January 1 - June 30, 2015</b>	
Recorded Documents	276,473
Birth, Death and Marriage Certificates Issued	44,013
Birth, Death, and Marriage Searches	241
Marriage Licenses Issued	5,137
Duplicate Marriage Licenses Issued	136
Marriage Ceremonies Performed	2,222
Fictitious Business Names Filed	7,330
Other Clerk Filings and Research	3,115
Official Records Copies and Research	7,881
Customer Office Visits	70,340
Incoming Telephone Calls	49,205



Hall of Records, 1898. It was demolished due to damages that occurred during the 6.3 earthquake in 1923.



Heart rock in Crestline



Marriage license circa 1891

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# San Bernardino County Historical Archives

The San Bernardino County Historical Archives identifies, collects, preserves, and maintains historical materials relating to the County of San Bernardino. Archives currently maintains more than 3,000,000 pages of records dating from the county's creation in 1853 to the present.

In 2014 the Archives collected more than 60,000 pages of Board of Supervisor meeting minutes from 1980-1993. In 2013 they collected 5,000 pages of Grand Jury records and 200 historical Recorder maps..

## Genealogical Resources

There are several records that can be viewed in-house including:

Copies of Birth and Death records from 1873 to 1926. The State of California did not start requiring the registration of births and deaths until 1873, so these records were only maintained at the county level until 1905. The records from 1873 to 1910 are in a register format only.

You can view copies of marriages from 1853 to 1926. Prior to the formation of the County of San Bernardino in 1853, marriages were recorded in Los Angeles.

The Historical Archives also has Probate proceedings from 1853 to 1926. These records may include information verifying the authenticity of the deceased person's will, appointing someone to handle the deceased person's affairs, details on paying any debts and taxes, and the distribution of the deceased person's property and possessions. These records can also include the names of spouses and children.

And finally, the collections has the Great Registrar of Voters from 1866 to 1908. It contains a variety of information about the registrant, depending on the year. Some registers include occupation, height, age, physical description, and if the registrant is a naturalized citizen. Each voter was required to register with the County Clerk; and names are arranged in alphabetical order.



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## PROPOSITION 13

### THE PEOPLE'S INITIATIVE TO LIMIT PROPERTY TAXATION

Property taxes in the state of California have been the subject of controversy for as long as the state has assessed taxes. Before Proposition 13 passed in 1978, property taxes could increase dramatically from year to year based on the assessed value of the home.

During the seventies, the real estate market experienced dramatic growth and we all witnessed the rapid escalation in the value of our homes. Because assessors were required to assess properties at their current market value, property taxes were skyrocketing at a substantial rate. However, increases in the assessed value were not made every year thus resulting in a major tax jolt for homeowners every few years.

The enactment of Proposition 13 brought about two things. The property tax rate was set at a 1% cap. This means that the amount of general levy in property taxes you have to pay can only be up to 1% of the assessed value of your home. The assessed value of homes can increase by no more than 2% per year, based on the Consumer Price Index (CPI).

Upon a transfer of ownership or when improvements are made, the property will be subject to a reassessment at the current market value. If improvements are added to the property, the full value of the new construction is added to the pre-existing Proposition 13 base value of the parcel. Thereafter, the newly assessed value will then increase on a yearly basis not to exceed 2% per year.

The decrease in property taxes as a gross percentage of the assessed value of homes has forced local agencies (cities, counties, and other special districts) to find other sources of funding.

These local agencies were given more authority to levy local non-ad valorem property taxes as a result of the passage of Proposition 13; however, the "special taxes" must be approved by two-thirds of the voters. Proposition 13 was intended to protect taxpayers from unanticipated increases in property taxes, to provide effective tax relief, and to require voter approval of tax increases.



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## PROPOSITION 8

### (DECLINE IN VALUE) OVERVIEW

Proposition 13, as enacted in 1978, did not allow the Assessor to reduce the assessed value of property when there was a loss in value due to damage, destruction, or other factors causing a decline in value. Proposition 8 was designed to correct this oversight and amend Article XIII A of the California Constitution (Proposition 13) and on November 7, 1978 this proposition was overwhelmingly approved by California voters by a margin of 78.5% to 21.5%.

Proposition 8 allows the Assessor to temporarily lower assessments when the current market value on January 1 is lower than the Prop 13 value (base year value plus inflationary factoring) for that assessment year. If current market value of the property is less than its Prop 13 value, current market value will be enrolled for that specific assessment year. Whenever such relief is provided, the Assessor is required to annually review and enroll the lesser of either market value or the Prop 13 value, but never higher than the Prop 13 value. Since the Proposition 8 value represents current market value there is no limit on annual value changes, up or down, except the assessed value can never exceed its Prop 13 value.

If it is determined that the market value of the property exceeds its Prop 13 value, its Prop 13 value will be restored for that assessment year. When fully restored, the property will be no longer be annually reviewed and will be subject to assessment under Prop 13 provisions. Under no circumstances will the restored Prop 13 exceed the original base year value plus inflationary factoring had the property not been lowered under the decline in market value provisions.

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*For more information on Proposition 8 or to file a decline-in-value request online, please visit:*  
[www.sbcounty.gov/assessor/decline.asp](http://www.sbcounty.gov/assessor/decline.asp)

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# HOMEOWNERS' PROPERTY TAX EXEMPTION

If you own and occupy your home as your principal place of residence, you may be eligible for an exemption of up to \$7,000 off the assessed value of your home.

## Eligibility:

- You must be a property owner, co-owner, or a purchaser named in a contract of sale.
- You must occupy your home as your principal place of residence as of 12:01 am, January 1 each year. Principal place of residence generally means where:
  - ✓ You return at the end of the day
  - ✓ Your vehicle is registered
  - ✓ You are registered to vote
- A dwelling does not qualify for the exemption if it is, or is intended to be, rented, unoccupied, or the vacation or secondary home of the claimant.

## Filing Period

For the year in which you occupy the dwelling on lien date (January 1), the full exemption is available if you file by 5:00 pm on the following February 15.

If you file a claim between the following February 16 and 5:00 pm on December 10, 80% of the exemption is available.



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# OTHER EXEMPTIONS

## Welfare Exemptions

Welfare exemptions are available to non-profit organizations that are a hospital, or are religious, scientific, or charitable in nature, and:

- Own their own property (real or personal) and exclusively use the property for exempt purpose
- Use exempt property owned by another welfare exemption claimant
- Use government-owned property

First time welfare exemption claimants need to submit a claim form and a copy of their Organizational Clearance Certificate to the Office of the Assessor. Organizational Clearance Certificates can be obtained from the State Board of Equalization. Please call (916) 274-3430, or visit their website [www.boe.ca.gov](http://www.boe.ca.gov). If an organization does not have an Organizational Clearance Certificate, submit a claim for a Welfare Exemption (first filing) form to the Office of the Assessor. Once eligibility for a welfare exemption has been established for a given site there is a simplified filing process. The annual filing period is lien date (January 1) through February 15.

## Church Exemptions

Church exemptions are available to religious organizations that rent, lease, or own property and conduct worship services on the property. The annual filing period is lien date (January 1) through February 15.

First-time church exemption claimants need to submit a church exemption claim form and a copy of lease agreement. The lease should indicate that the church is responsible for paying the property taxes. If it does not, documentation must be provided to show that the church is benefiting from the tax exemption by a reduction in the rent.

It may be more beneficial for organizations that own their property to file a religious exemption instead of a church exemption.

## Religious Exemptions

Religious exemptions are available to religious organizations that own property and exclusively use the property to conduct worship services and other related religious activities (i.e. church operated schools, bible studies, weddings, etc.). The annual filing period is lien date (January 1) through February 15.

## Aircraft Exemption

Aircraft of historical significance may be exempt from property taxes. Some of the requirements that must be met in order for the aircraft to qualify for this exemption include:

- Aircraft must be at least 35 years old, or one of fewer than five that exist worldwide.
- MUST be owned by an individual (NOT a corporation or partnership)
- May not be used for general transportation purposes
- Must have been publicly displayed at legitimate events at least 12 times during the preceding calendar year
- Exemption affidavit MUST be filed with the Office of the Assessor annually by February 15 to be eligible for full benefits
- There is a \$35 first time filing fee

## Institutional Exemptions

Property used exclusively for a church, house of worship, college, university, cemetery, museum, school, or library may qualify for an exemption.

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*Claim forms are available on the Assessor's website*  
[www.sbcounty.gov/assessor](http://www.sbcounty.gov/assessor)

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Rialto Historical Society once 1st Christian Church 1907

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*In some instances, partial benefits may still be available if you file after February 15*

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# EXCLUSIONS AVAILABLE

## Exclusions for the Permanently Disabled

If you are severely and permanently disabled, you have a one-time opportunity to sell your existing principal residence and purchase a replacement dwelling of equal or lesser value and transfer the taxable value from your original home to your replacement home, subject to certain conditions. A claim form must be filed within three years of the date a replacement dwelling is purchased or new construction of that replacement dwelling is completed. It is also possible to exclude from appraisal changes made to an existing home for the purposes of making it more accessible to a severely and permanently disabled resident.

## Reappraisal Exclusions For Seniors

Senior citizens 55 years or older may transfer their property's taxable value when they sell their principal residence. This is a one-time opportunity that transfers the assessment value from the original principal residence to the new one, if of equal or lesser value. Both residences must be located in San Bernardino County.

## Proposition 60 (Intracounty)/ Proposition 90 (Intercounty)

This one-time opportunity allows senior citizens 55 years or older to transfer their property's taxable value when they sell their principal residence and purchase a replacement dwelling either within the same county or within one of the 10 counties that has adopted an ordinance accepting transfers from other counties.

The counties that currently accept such transfers are:

Alameda, El Dorado, Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Mateo, Santa Clara and Ventura.

## Parent/Child Exclusion

The transfer of a principal place of residence between parents and children (and the transfer of up to \$1 million of any other real property between parents and children) may be excluded from reassessment upon timely filing of an application. Certain restricted transfers from grandparents to grandchildren whose parents are deceased may also be excluded from reassessment.

## New Construction Exclusion

An exclusion from a supplemental assessment is available for builders of new construction. 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.

## Other Exclusions

Other exclusions such as solar, Americans with Disabilities Act modifications, and fire suppression system exclusions may also be available. Please contact the Office of the Assessor for more information.

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## WHAT ARE ASSESSMENT APPEALS

If property is reassessed for the completion of new construction or a change in ownership, a Notice of Supplemental Assessment is mailed to property owners.

If the property owner disagrees with the assessed value, it is their right to request an appraiser to review the assessment. There is no charge to request an assessment review.

Upon receiving a notice regarding the amount of an assessment, please review it carefully. If you believe you have found an error or disagree with the value, please contact the Office of the Assessor immediately to discuss the assessment. **YOU SHOULD NOT DELAY**, as there are time constraints for filing a formal "Assessment Appeal Application" with the Clerk of the Board of Supervisors if you and the appraiser cannot agree on the value.

Assessment Review requests should be made directly with the appropriate district office. When you disagree with the value, it is helpful to provide supporting documentation.

Staff of this office will verify whether or not your assessment was processed properly. Staff will review the data originally used to assess the property and the documentation you provide with your request. In certain instances, a complete inspection of the property may be necessary.

Assessor staff will then notify the property owner of the results of the request in a timely manner.

If you need to discuss your value with an appraiser, please know we look forward to serving you!



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## FACTS ABOUT ASSESSMENT APPEALS

The property taxes you pay to the Tax Collector are primarily based on your property's assessed value as determined by the Office of the Assessor. If you disagree with the value established by the Assessor, you may contact the Office of the

Assessor for an informal review (known as Prop 8) to discuss the matter. If you cannot come to an agreement with the Assessor you can appeal that value through the Clerk of the Board.

The Assessment Appeals Board conducts hearings on property assessment disputes. Acting on the basis of relevant evidence submitted at the hearing, it is their role to make a fair, impartial decision on all property assessment disputes appealed between taxpayers and the Assessor. The Assessment Appeals Board is separate and independent from the Office of the Assessor.

The Assessment Appeals Board is a quasi-judicial body comprised of three members appointed by the Board of Supervisors. The Board is administered by the Clerk of the Board of Supervisors. The Board members have professional experience in the fields of real estate, property appraisal, accounting, law, or similar areas. Property owners in the County of San Bernardino may file an Application for Changed Assessment with the Clerk of the Board of Supervisors. There is a \$45 application fee.

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*Please visit [www.sbcounty.gov/cob/assessmentappeals](http://www.sbcounty.gov/cob/assessmentappeals) or call (909) 387-4413 for more information on assessment appeals.*

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## 2015 Assessed Value—San Bernardino County

Valuations	2014	2015
<b>Land</b>	\$ 52,408,145,562	\$ 55,015,638,169
<b>Improvements</b>	\$126,390,788,052	\$132,828,337,842
<b>Other Tangible</b>	\$ 5,835,741,718	\$ 6,182,407,907
<b>Gross Total</b>	<b>\$184,634,675,332</b>	<b>\$194,026,383,918</b>
Less Exemptions	2014	2015
<b>Non-reimbursable Exemptions</b>	\$ 6,831,147,382	\$ 7,131,921,215
<b>Revenue-producing Valuations</b>	\$177,864,274,051	\$186,894,462,703
<b>Homeowners' Exemptions</b>	\$ 1,734,190,696	\$ 1,704,541,337
<b>Net Total Revenue-producing Valuations</b>	<b>\$176,130,083,355</b>	<b>\$185,189,921,366</b>
2015 Allocations of Total Secured Parcels		
<b>Residential Parcels:</b>		713,507
<b>Commercial Parcels:</b>		36,456
<b>Industrial Parcels:</b>		19,735
<b>Agricultural Parcels:</b>		6,838
<b>Total:</b>	Secured	776,536
	Unsecured	43,778
<b>Total Secured and Unsecured</b>		<b>820,314</b>



San Bernardino County at night

## Factors Causing Change to the 2015 Assessment Roll

(Values in Billions)

Current Value Change	2014	2015	\$ Change	% Change
Local Roll Value	\$178	\$187	\$9	5%
<b>Factors Causing 2015 Valuation Change</b>			<b>Dollar Change From 2014</b>	
Properties Sold/Transferred				\$2.8
New Construction				\$1.2
Inflation Adjustment/Proposition 13				\$2.8
Business Property				\$.4
Proposition 8 Changes				\$2.4
Other Valuations				-\$ .4
Adjustments to 2012 Roll				-\$1.3
<b>Total Changes to the 2015 Local Roll</b>				<b>\$9.</b>



Founded in 1952 by the San Bernardino County Museum Association, the Museum opened to the public in 1957 and donated to the County of San Bernardino in 1961.

Besides the main location in Redlands, the museum has six historic sites throughout the county; Agua Mansa Pioneer Cemetery in Colton, the Asistencia in Redlands, John Rains House in Rancho Cucamonga, the Victor Valley Museum in Apple Valley, the Yorba and Slaughter Families Adobe in Chino and the Yucaipa Adobe in Yucaipa.

## Distribution of Value by Value Type

	Residential	Commercial	Industrial	Agriculture	Total Secured Roll	Total Unsecured Roll	Total Roll
<b>2000</b>	\$ 53,751,701,418	\$ 10,923,089,211	\$ 7,802,569,532	\$ 1,195,218,979	\$ 3,672,579,140	\$ 6,156,493,438	\$ 79,829,072,578
<b>2001</b>	\$ 57,222,523,840	\$ 11,915,517,497	\$ 8,521,667,573	\$ 1,171,756,948	\$ 78,831,465,858	\$ 6,430,552,882	\$ 85,262,018,680
<b>2002</b>	\$ 61,549,776,721	\$ 12,603,675,609	\$ 9,853,134,579	\$ 1,188,118,015	\$ 85,194,704,924	\$ 6,881,517,167	\$ 92,076,222,091
<b>2003</b>	\$ 67,840,882,277	\$ 12,942,376,975	\$ 10,745,340,525	\$ 1,217,338,265	\$ 92,745,938,042	\$ 6,971,627,633	\$ 99,717,565,675
<b>2004</b>	\$ 76,162,905,113	\$ 14,256,317,466	\$ 11,787,444,621	\$ 1,281,326,998	\$ 103,487,994,198	\$ 7,043,252,916	\$ 110,531,247,114
<b>2005</b>	\$ 88,470,543,580	\$ 15,895,510,683	\$ 13,002,387,129	\$ 1,503,431,337	\$ 118,871,872,729	\$ 7,636,099,729	\$ 126,507,971,785
<b>2006</b>	\$ 105,850,979,549	\$ 18,519,853,373	\$ 15,147,623,407	\$ 1,874,007,252	\$ 141,392,463,582	\$ 7,793,676,704	\$ 149,186,140,286
<b>2007</b>	\$ 122,028,906,729	\$ 21,492,206,734	\$ 18,101,235,101	\$ 2,182,603,093	\$ 163,804,951,657	\$ 9,131,465,440	\$ 172,936,417,097
<b>2008</b>	\$ 124,525,353,934	\$ 23,355,634,938	\$ 21,663,964,773	\$ 2,251,608,474	\$ 171,796,562,119	\$ 10,033,959,851	\$ 181,830,521,970
<b>2009</b>	\$ 109,837,966,068	\$ 24,977,113,861	\$ 23,059,806,447	\$ 2,176,397,729	\$ 160,051,284,105	\$ 10,553,728,078	\$ 170,605,012,183
<b>2010</b>	\$ 103,753,143,136	\$ 24,329,302,441	\$ 22,522,874,335	\$ 1,967,442,071	\$ 152,572,761,983	\$ 10,275,769,377	\$ 162,848,531,360
<b>2011</b>	\$ 104,092,810,079	\$ 23,504,273,719	\$ 22,168,211,341	\$ 1,921,416,964	\$ 151,686,712,103	\$ 9,740,137,683	\$ 161,426,849,786
<b>2012</b>	\$ 105,178,556,276	\$ 23,400,721,860	\$ 22,273,624,895	\$ 1,882,645,627	\$ 152,735,548,658	\$ 9,943,093,791	\$ 162,678,642,449
<b>2013</b>	\$ 108,869,950,122	\$ 23,000,329,473	\$ 23,515,310,448	\$ 1,913,858,755	\$ 157,299,448,798	\$ 10,198,566,533	\$ 167,498,015,331
<b>2014</b>	\$ 116,948,776,376	\$ 23,575,668,974	\$ 24,773,319,876	\$ 2,010,534,067	\$ 167,308,299,293	\$ 10,555,974,758	\$ 177,864,274,051
<b>2015</b>	\$ 123,557,965,289	\$ 24,233,005,269	\$ 25,909,382,050	\$ 2,189,307,606	\$ 175,889,660,214	\$ 11,004,802,489	\$ 186,894,462,703



The Shoppes at Chino Hills, Chino Hills



Lewis Library and Technology Center, Fontana



Chaffey College, Chino Center



Pacific Electric Trail, Rancho Cucamonga



Madonna of the Trails in Upland

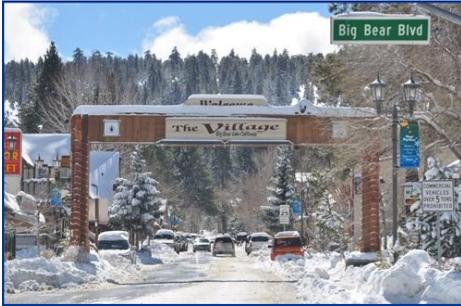


Citizen's Business Bank Arena, Ontario



City of San Bernardino

# Top 15 Valued Cities



The Village in Big Bear Lake



Rialto Metro link Station

	City	Total Assessed Value
1	RANCHO CUCAMONGA	\$22,690,238,812
2	ONTARIO	\$20,973,869,233
3	FONTANA	\$15,982,106,642
4	SAN BERNARDINO	\$11,924,444,131
5	CHINO	\$10,671,272,880
6	CHINO HILLS	\$10,378,039,272
7	UPLAND	\$ 8,081,639,412
8	REDLANDS	\$ 7,745,071,056
9	VICTORVILLE	\$ 7,559,962,902
10	RIALTO	\$ 6,937,195,374
11	APPLE VALLEY	\$ 5,110,818,834
12	HESPERIA	\$ 5,095,166,930
13	YUCAIPA	\$ 3,867,398,617
14	BIG BEAR	\$ 3,138,605,373
15	HIGHLAND	\$ 3,125,344,844



Apple Valley Town Hall



University of Redlands



Old Town Route 66 Victorville



Yucaipa City Hall



Highland Police Station



Hesperia Civic Center

# Cities in San Bernardino County



		2014	2015	DIFFERENCE	% CHANGE
<b>ADELANTO</b>	SECURED	\$ 1,573,172,431	\$ 1,679,530,770	\$ 106,358,339	6.8%
	UNSECURED	\$ 84,860,408	\$ 85,523,749	\$ 663,341	0.8%
	TOTAL	\$ 1,658,032,839	\$ 1,765,054,519	\$ 107,021,680	6.5%



		2014	2015	DIFFERENCE	% CHANGE
<b>APPLE VALLEY</b>	SECURED	\$ 4,706,964,054	\$ 4,977,213,792	\$ 270,249,738	5.7%
	UNSECURED	\$ 135,086,868	\$ 133,605,042	\$ (1,481,826)	-1.1%
	TOTAL	\$ 4,842,050,922	\$ 5,110,818,834	\$ 238,767,912	5.6%



		2014	2015	DIFFERENCE	% CHANGE
<b>BARSTOW</b>	SECURED	\$ 1,051,514,240	\$ 1,075,574,231	\$ 24,059,991	2.3%
	UNSECURED	\$ 103,609,217	\$ 100,176,764	\$ (3,432,453)	-3.3%
	TOTAL	\$ 1,155,123,457	\$ 1,175,750,995	\$ 20,627,538	1.8%



		2014	2015	DIFFERENCE	% CHANGE
<b>BIG BEAR LAKE</b>	SECURED	\$ 2,954,595,942	\$ 3,088,355,741	\$ 133,759,799	4.5%
	UNSECURED	\$ 51,300,621	\$ 50,249,632	\$ (1,050,989)	-2.0%
	TOTAL	\$ 3,005,896,563	\$ 3,138,605,373	\$ 132,708,810	4.4%



		2014	2015	DIFFERENCE	% CHANGE
<b>CHINO</b>	SECURED	\$ 9,255,646,361	\$ 9,946,230,394	\$ 690,584,033	7.5%
	UNSECURED	\$ 682,573,627	\$ 725,042,486	\$ 42,468,859	6.2%
	TOTAL	\$ 9,938,219,988	\$ 10,671,272,880	\$ 733,052,892	7.4%



		2014	2015	DIFFERENCE	% CHANGE
<b>CHINO HILLS</b>	SECURED	\$9,820,101,225	\$10,240,394,531	\$ 420,293,306	4.3%
	UNSECURED	\$ 136,162,094	\$ 137,644,741	\$ 1,482,647	1.1%
	TOTAL	\$9,956,263,319	\$10,378,039,272	\$ 421,775,953	4.2%



		2014	2015	DIFFERENCE	% CHANGE
<b>COLTON</b>	SECURED	\$ 2,542,486,083	\$ 2,637,490,997	\$ 95,004,914	3.7%
	UNSECURED	\$ 246,083,506	\$ 254,538,852	\$ 8,455,346	3.4%
	TOTAL	\$2,788,569,589	\$ 2,892,029,849	\$ 103,460,260	3.7%

## Cities in San Bernardino County



		2014	2015	DIFFERENCE	% CHANGE
<b>FONTANA</b>	SECURED	\$14,494,680,306	\$15,230,715,550	\$ 736,035,244	5.1%
	UNSECURED	\$ 729,784,787	\$ 751,391,092	\$ 21,606,305	3.0%
	TOTAL	\$ 15,224,465,093	\$ 15,982,106,642	\$ 757,641,549	5.0%



		2014	2015	DIFFERENCE	% CHANGE
<b>GRAND TERRACE</b>	SECURED	\$ 812,944,424	\$ 858,532,395	\$ 45,587,971	5.6%
	UNSECURED	\$ 20,114,771	\$ 18,945,957	\$ (1,168,814)	-5.8%
	TOTAL	\$ 833,059,195	\$ 877,478,352	\$ 44,419,157	5.3%



		2014	2015	DIFFERENCE	% CHANGE
<b>HESPERIA</b>	SECURED	\$ 4,568,644,932	\$ 4,927,505,158	\$ 358,860,226	7.9%
	UNSECURED	\$ 157,422,332	\$ 167,661,772	\$ 10,239,440	6.5%
	TOTAL	\$ 4,726,067,264	\$ 5,095,166,930	\$ 369,099,666	7.8%



		2014	2015	DIFFERENCE	% CHANGE
<b>HIGHLAND</b>	SECURED	\$ 2,906,569,881	\$ 3,064,934,945	\$ 158,365,064	5.4%
	UNSECURED	\$ 59,978,119	\$ 60,409,899	\$ 431,780	0.7%
	TOTAL	\$ 2,966,548,000	\$ 3,125,344,844	\$ 158,796,844	5.4%



		2014	2015	DIFFERENCE	% CHANGE
<b>LOMA LINDA</b>	SECURED	\$ 1,657,277,933	\$ 1,735,108,444	\$ 77,830,511	4.7%
	UNSECURED	\$ 62,755,714	\$ 59,842,448	\$ (2,913,266)	-4.6%
	TOTAL	\$ 1,720,033,647	\$ 1,794,950,892	\$ 74,917,245	4.4%



		2014	2015	DIFFERENCE	% CHANGE
<b>MONTCLAIR</b>	SECURED	\$ 2,574,924,465	\$ 2,686,304,279	\$ 111,379,814	4.3%
	UNSECURED	\$ 144,940,682	\$ 140,282,199	\$ (4,658,483)	-3.2%
	TOTAL	\$ 2,719,865,147	\$ 2,826,586,478	\$ 106,721,331	3.9%



		2014	2015	DIFFERENCE	% CHANGE
<b>NEEDLES</b>	SECURED	\$ 290,181,141	\$ 288,323,233	\$ (1,857,908)	-0.6%
	UNSECURED	\$ 5,149,581	\$ 15,539,849	\$ 390,268	2.6%
	TOTAL	\$ 305,330,722	\$ 303,863,082	\$ (1,467,640)	-0.5%

## Cities in San Bernardino County



		2014	2015	DIFFERENCE	% CHANGE
<b>ONTARIO</b>	SECURED	\$ 17,387,094,152	\$18,298,864,112	\$ 911,769,960	5.2%
	UNSECURED	\$ 22,593,136,133	\$ 2,675,005,121	\$ 81,868,988	3.2%
	TOTAL	\$ 19,980,230,285	\$ 20,973,869,233	\$ 993,638,947	5.0%



		2014	2015	DIFFERENCE	% CHANGE
<b>RANCHO CUCAMONGA</b>	SECURED	\$ 20,425,436,981	\$ 21,456,615,575	\$1,031,178,594	5.0%
	UNSECURED	\$ 1,190,415,479	\$ 1,233,623,237	\$ 43,207,758	3.6%
	TOTAL	\$ 21,615,852,460	\$ 22,690,238,812	\$1,074,386,352	5.0%



		2014	2015	DIFFERENCE	% CHANGE
<b>REDLANDS</b>	SECURED	\$ 7,077,577,403	\$ 7,407,712,397	\$ 330,134,994	4.7%
	UNSECURED	\$ 316,363,838	\$ 337,358,759	\$ 20,994,921	6.6%
	TOTAL	\$ 7,393,941,241	\$ 7,745,071,156	\$ 351,129,915	4.7%



		2014	2015	DIFFERENCE	% CHANGE
<b>RIALTO</b>	SECURED	\$ 5,885,181,579	\$ 6,291,027,118	\$ 405,845,539	6.9%
	UNSECURED	\$ 578,031,980	\$ 46,168,256	\$ 68,136,276	11.8%
	TOTAL	\$ 6,463,213,559	\$ 6,937,195,374	\$ 473,981,815	7.3%



		2014	2015	DIFFERENCE	% CHANGE
<b>SAN BERNARDINO</b>	SECURED	\$ 10,257,405,046	\$ 10,878,107,302	\$ 620,702,256	6.1%
	UNSECURED	\$ 1,041,414,701	\$ 1,046,336,829	\$ 4,922,128	0.5%
	TOTAL	\$ 11,298,819,747	\$ 11,924,444,131	\$ 625,624,384	5.5%



		2014	2015	DIFFERENCE	% CHANGE
<b>29 PALMS</b>	SECURED	\$ 802,424,517	\$ 819,140,029	\$ 16,715,512	2.1%
	UNSECURED	\$ 20,937,193	\$ 22,126,150	\$ 1,188,957	5.7%
	TOTAL	\$ 823,361,710	\$ 841,266,179	\$ 17,904,469	2.2%



		2014	2015	DIFFERENCE	% CHANGE
<b>UPLAND</b>	SECURED	\$ 7,436,931,525	\$ 7,812,781,528	\$ 375,850,003	5.1%
	UNSECURED	\$ 259,893,179	\$ 268,857,884	\$ 8,964,705	3.4%
	TOTAL	\$ 7,696,824,704	\$ 8,081,639,412	\$ 384,814,708	5.0%

## Cities in San Bernardino County



Cities in San Bernardino County					
		2014	2015	DIFFERENCE	% CHANGE
<b>VICTORVILLE</b>	SECURED	\$ 6,523,751,292	\$ 6,961,515,866	\$ 437,764,574	6.7%
	UNSECURED	\$ 563,911,351	\$ 598,477,036	\$ 34,535,685	6.1%
	TOTAL	\$ 7,087,662,643	\$ 7,559,962,902	\$ 472,300,259	6.7%
		2014	2015	DIFFERENCE	% CHANGE
<b>YUCAIPA</b>	SECURED	\$ 3,635,822,324	\$ 3,802,518,873	\$ 166,696,549	4.6%
	UNSECURED	\$ 65,290,823	\$ 64,879,744	\$ (411,079)	-0.6%
	TOTAL	\$ 3,701,113,147	\$ 3,867,398,617	\$ 166,285,470	4.5%
		2014	2015	DIFFERENCE	% CHANGE
<b>YUCCA VALLEY</b>	SECURED	\$ 1,383,176,807	\$ 1,453,885,899	\$ 70,709,092	5.1%
	UNSECURED	\$ 48,007,562	\$ 49,109,202	\$ 1,101,640	2.3%
	TOTAL	\$ 1,431,184,369	\$ 1,502,995,101	\$ 71,810,732	5.0%

## Cities in San Bernardino County

		2014	2015	DIFFERENCE	% CHANGE
<b>INCORPORATED</b>	SECURED	\$ 140,024,505,044	\$ 147,618,383,159	\$ 7,593,878,115	5.4%
<b>CITIES</b>	UNSECURED	\$ 9,307,224,566	\$ 9,642,766,700	\$ 335,542,134	3.6%
<b>TOTAL</b>	TOTAL	\$ 149,331,729,610	\$ 157,261,149,859	\$ 7,929,420,249	5.3%
		2014	2015	DIFFERENCE	% CHANGE
<b>UNINCORPORATED</b>	SECURED	\$ 27,283,794,249	\$ 28,271,277,055	\$ 987,482,806	3.6%
<b>AREA</b>	UNSECURED	\$ 1,248,750,192	\$ 1,362,035,789	\$ 113,285,597	9.1%
<b>TOTAL</b>	TOTAL	\$ 28,532,544,441	\$ 29,633,312,844	\$ 1,100,768,403	3.9%
		2014	2015	DIFFERENCE	% CHANGE
<b>COUNTY SEC TOTAL</b>	SECURED	\$ 167,308,299,293	\$ 175,889,660,214	\$ 8,581,360,921	5.1%
<b>COUNTY UNSECURED TOTAL</b>	UNSECURED	\$ 10,555,974,758	\$ 11,004,802,489	\$ 448,827,731	4.3%
<b>COUNTY TOTAL</b>	TOTAL	\$ 177,864,274,051	\$ 186,894,462,703	\$ 9,030,188,652	5.1%

<b>Top Assesseees*</b>	
<b>OWNER</b>	<b>TOTAL VALUE</b>
PROLOGIS CALIFORNIA I LLC	\$961,601,412
RARE EARTH ACQUISITIONS LLC/MOLYCORP	\$688,489,599
TARGET/DAYTON HUDSON CORPORATION	\$655,470,592
MAJESTIC REALTY CO	\$563,393,728
CALIFORNIA STEEL INDUSTRIES INC	\$540,316,973
TEACHERS INSURANCE & ANNUITY ASSN OF	\$515,280,805
STATER BROS MARKETS	\$447,297,724
CATELLUS FINANCE 1 LLC	\$434,712,821
ONTARIO MILLS LIMITED PARTNERSHIP	\$380,373,541
WATSON LAND COMPANY	\$366,313,790
*Net assesseees – exempt properties not included.	

<b>2015 Roll San Bernardino Ranks 8 Out of 58 California Counties</b>	
<b>COUNTY</b>	<b>TOTAL LOCALLY ASSESSED VALUATIONS (IN 000s)</b>
Los Angeles	\$1,272,762,933
Orange	\$ 505,129,180
San Diego	\$ 442,988,991
Santa Clara	\$ 388,335,252
Alameda	\$ 237,518,387
Riverside	\$ 237,054,807
San Francisco	\$ 192,095,376
SAN BERNARDINO	\$ 186,894,463
San Mateo	\$ 178,626,427
Contra Costa	\$ 171,392,996



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# FREQUENTLY ASKED QUESTIONS

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## ASSESSMENT

**Q. What requirements need to be met to qualify for temporary tax reduction as a result of damage to my property?**

- A. If your property has suffered damage of \$10,000 or more as a result of a calamity, such as fire or flooding, you are eligible for a reduction in your property taxes. Your property will be reappraised by the Office of the Assessor and you will receive a corrected tax bill or refund. The adjustment and proration of taxes will be based upon the reduction in value from the date of damage to the end of the fiscal year in which the damage occurred, or until the structure is repaired or replaced. Claim must be filed within 12 months of the date of damage.

**Q. After my property is rebuilt or repaired, will my property taxes be increased?**

- A. Yes, but only to the level they were before the damage occurred. This is true if the improvements are rebuilt in a like or similar manner, regardless of the actual cost of the rebuilding. You DO NOT lose your Proposition 13 benefits. However, if additional living space or other significant improvements are made in addition to the repair, additional taxes may result.

**Q. Can I lower my property taxes?**

- A. If you disagree with the Assessor's value, you should first discuss your concern with the Office of the Assessor. If the Assessor does not resolve the matter to your satisfaction, you will still have the right to file an appeal with the Assessment Appeals Board.

**Q. How much are my taxes for the current year?**

- A. The amount of taxes due for the current year can be found on the Tax Collector's website: [www.mytaxcollector.com](http://www.mytaxcollector.com)

**Q. How much were my taxes for the prior year?**

- A. Paid bill history can be found on the Tax Collector's website: [www.mytaxcollector.com](http://www.mytaxcollector.com)

**Q. Why did I get a supplemental tax bill?**

- A. State law requires the Assessor to reappraise property upon change in ownership or completion of new construction. The supplemental assessment reflects the difference between the new value and the old value.

**Q. Can the property be reappraised upon the death of the owner?**

- A. Yes. According to State law, death is considered a change of ownership and the property can be reassessed as of the date of death for property tax purposes.

**Q. Can the property be reappraised if the decedent held the property in a trust?**

- A. Yes. A change in ownership occurs upon the date of death of the owner of the property, also referred to as the trustor, or present beneficiary of the trust. The change in ownership and, if applicable, the date of reassessment is the date of death of the property owner, not the date of distribution to the heir, or successor beneficiary.

**Q. Do I still have to file a Change of Ownership Statement if the property was held in the decedent's trust?**

- A. Yes. Whenever there is any change in ownership of real property or a manufactured home, the transferee shall file a signed change in ownership statement with the county assessor in the county where the real property or manufactured home is located. If the property is subject to probate proceedings, the change in ownership statement shall be filed prior to or at the time the inventory and appraisal is filed with the court clerk.

In all other cases in which an interest in real property is transferred by reason of death, including a transfer through a medium of a trust, the change in ownership statement shall be filed with the county assessor by the trustee (if the property was held in trust) or the transferee within 150 days after the date of death.

**Q. Are there penalties for not filing the Change of Ownership Statement?**

- A. Yes. Failure to file a Change of Ownership Statement within the time prescribed by law may result in a penalty of either \$100 or 10% of the taxes applicable to the new base year value of the real property or manufactured home, whichever is greater, but not to exceed \$20,000 if that failure to file was not willful. This penalty will be added to the assessment roll and shall be collected like any other delinquent property taxes and subject to the same penalties for nonpayment.

*(Continued on page 28)*

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# FREQUENTLY ASKED QUESTIONS

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(Continued from page 27)

**Q. What happens if a Change of Ownership Statement is not submitted within the time frame prescribed by law?**

- A. Failure to file a Change of Ownership Statement within the time prescribed by law may result in a penalty. Additionally, when the change in ownership is discovered, the assessor will determine if a reappraisal of the property is required under State law. If required, an appraisal is made to determine the market value of the property as of the date of death of the property owner. The resulting market value of the property will be enrolled as of the date of death of the property owner. The assessed value will be corrected for each year thereafter pursuant to Proposition 13 and corrected tax bills will be issued. If the property has been sold to a third party, corrected bills will be issued unsecured to the estate, or in the name of the heir(s), or the trustee.

## BUSINESS PROPERTY

**Q. Why did I receive a Business Property Statement (571-L)?**

- A. You were identified as having taxable personal property in San Bernardino County and per the California R & T Code section 441 every person owning taxable personal property must file a business property statement with the County Assessor.

**Q. Do I have to file a Business Property Statement?**

- A. YES, if you receive a Business Property Statement (Form 571-L) or a request to file a Business Property Statement you must file. If you have an aggregate cost of taxable personal property over \$100,000 you are required to file a Business Property Statement. The Assessor does not have to make the request for you to file. (California R & T Code 441).

Failure to file your property statement will result in the Assessor making an Assessor Estimate of value for your property and a 10% penalty for failure to file. R&T Code 501 & 463. You may file online by visiting [www.sbcounty.gov/assessor](http://www.sbcounty.gov/assessor).

**Q. Can I amend a Business Property Statement filing?**

Yes, Property Statements are due April 1. If you file a timely property statement you may file an amended property statement by May 31. R & T 441

When it can be ascertained by the Assessor from an audit of books and records that there has been a defect of description or clerical error by the tax payer on the filed property statement the error on the roll may be corrected. R & T 4831.5

There is a four (4) year statute of limitations for making corrections to the assessed value. R & T 532

**Q. Does the Assessor prorate taxes between buyer and seller in the event a business is sold?**

- A. No, The owner of the property on January 1, (lien date) is the responsible party for the assessment and property taxes. Any arrangement regarding the tax liability must be worked out between the buyer and seller. Any failure to pay the property taxes will be the responsibility of the assessed party on January 1. It is important for the seller to be sure the property taxes are paid.

**Q. What is business property?**

- A. The California Constitution and the Revenue and Taxation Code state that all property is taxable, including business property, unless it is specifically exempt by law.

Examples of exempt property are: Inventory for sale, computer application software such as payroll programs, excel, word.

**Q. What is the difference between inventory and supplies?**

- A. Inventory is items subject to sale, rent or lease. Supplies are things consumed in your normal course of business. Inventory will lose its exemption if used by the owner in the course of the business or trade.

**Q. How does the Assessor arrive at the taxable value for personal property assessments?**

- A. For most personal property the Assessor uses the cost reported by the current owner and applies an equipment and fixtures index and percent good valuation factors provided by the State Board of Equalization to arrive at the market value. (AH 581)

**Q. Why must sales tax be included in the reported cost?**

- A. Market value is determined at the consumer level. Market value includes sales tax, freight and installation charges, which are components of the value.

**Q. What if I don't agree with the taxable values?**

- A. If you disagree with the value assessed once you receive your tax bill from the County Tax Collector, read the back side of the tax bill for your appeal rights. If you filed your property statement, contact our office for an informal review of the assessment. If the assessment was made for failure to file your property statement, then you must file an appeal. (R&T1603)

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# GLOSSARY OF TERMS

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## Appraisal Date

The moment in time for which a valuation is prepared.

## APN (Assessor's Parcel No.)

A numeric system for referring to each parcel of property within the county. (Composed of map books, pages, blocks and parcels.)

## Assessed Value

The taxable value of property against which the tax rate is applied.

## Assessee

The person who owns, claims, possesses, or controls the property on the lien date. R&T Code Section 23.

## Assessee Name

The name of the person or corporation shown on the most currently updated version of a designated roll.

## Assessment Appeal

A formal procedure to dispute the value placed on taxable property.

## Assessment Appeals Board

A three-member Board appointed by the Board of Supervisors to preside over and decide assessment appeals.

## Assessment Appeals Hearing Officer

An individual appointed by the Board of Supervisors to determine the validity of the value placed on a parcel or unsecured bill.

## Assessment Date

See "Lien Date".

## Assessment Roll

A listing of all taxable property with their respective values, within a county.

## Assessment Year

The period beginning with the lien date and ending immediately prior to the succeeding lien date for taxes



Apple Valley Airport

levied by the same agency. R&T Code Section 118.

## Assessor Parcel Map

Assessor parcel maps reflect the legal boundaries and dimensions of each parcel, and serve as the basis for land value assessments.

## Audit

A means of collecting data relevant to the determination of taxability, situs, and value of property. R&T Code Section 469.

## Base Year Value

The Base Year Value of property that has not changed ownership or been newly constructed since 1975 is the fair market value on the 1975 lien date. The Base Year Value of property that has been purchased, newly constructed or changed ownership since the 1975 lien date is the market value on the date on which the purchase or change in ownership occurs, or the date on which new construction is completed. R&T Code Section 110.1.

## Bonded Indebtedness

Bond obligation of a local government, which is approved by the voters of such jurisdiction.

## Book Value

Capitalized cost less depreciation as estimated by an accountant.

*(Continued on page 30)*

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# GLOSSARY OF TERMS

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(Continued from page 29)

## Building Improvements

Usually means the betterment of real property by the addition of a structure(s) or the addition of additional capacity to an existing structure.

## Business Description

A general classification specifying the type of trade a business is engaged in, such as manufacturing, retailer, wholesaler, or professional services.



Twentynine Palms Airport

## Business Property

All assessable items of tangible personal property and fixtures that are owned, claimed, possessed, controlled or managed in a trade, business or profession. (See Property Tax Rule 123 of the California Code of Regulations).

## Business Property Statement (Form BOE-571-L)

A State Board of Equalization (BOE) prescribed form businesses use to report costs and other related information to their local county Assessor.

## Calamity Reassessment

A reassessment made when there is damage of over \$10,000 to any taxable property caused by fire, wind, or water, without the fault of the owner.

## Capitalized Leased Equipment

Items of equipment whose acquisition was funded on a lease contract, and the title of which will go to the purchaser with the final payment.

## Change in Ownership

The transfer of present interest in property, including the beneficial use thereof, the value of which is substantially equal to the value of the fee interest. R&T Code Section 60 et seq.

## Change in Ownership Statement (COS)

State law requires that a Preliminary Change of Ownership Report (PCOR) be filed with every document evidencing a change in the title or ownership of real estate when the document is recorded. If a document that evidences a change in title is recorded without a PCOR, the Assessor will send the new owner a Change of Ownership Statement (COS). The new owner is responsible for filing a completed COS. Penalties for not filing range from \$100 to \$20,000 and will result in an additional tax bill.

## Church Exemption

A type of exemption for property operated (but not necessarily owned) by a church that requires annual filing.

## Clerk of the Board

Clerk of the Board of Supervisors, who serves as Clerk of the Assessment Appeals Board. The Clerk of the Board is responsible for setting all cases before the Assessment Appeals Board and Hearing Officers, then notifying taxpayers and the Assessor of scheduled assessment appeals.

## Combination

When two or more parcels are combined into one parcel.

## Common Area

Land and improvements within a lot, parcel, or area for the beneficial use and enjoyment of all owners. The common area may be held by owners of lots or residential units as an undivided interest, owned in its entirety by a homeowners' association, or combination of both.

## Completion Date

The completion date of construction as reported by an agency or city or determined by a Deputy Assessor.

*Continued on page 31)*

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# GLOSSARY OF TERMS

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*(Continued from page 30)*

## **Conditional Sale Contract**

A form of sales contract in which the seller reserves the title until the buyer pays for goods or land, at which time title passes. Also known as a financing lease.

## **Condominium**

The composite of individual ownership and exclusive possession of airspace in a multi-unit building with collective ownership in, and rights of possession to, common facilities.

## **dba**

“Doing Business As”. A (fictitious) name given to the business that is separate and apart from the ownership name.

## **Deed of Trust**

A written instrument by which a borrower (trustor or owner) conveys an estate in real property to another (trustee) for the benefit of the lender (beneficiary) as security for the repayment of a money loan. In the event of a failure of the trustor to repay the debt, the trustee conducts a foreclosure sale of the real property.

## **Disabled Veteran’s Exemption**

Exemption that can exclude up to \$150,000 of a qualified veteran’s primary residence from taxation.

## **Easement**

Created for a specific purpose, an easement is the right, privilege, or intention that one party has in the land of another.

## **e-File**

An electronic record created, generated, sent, communicated, received or stored by electronic means through a website.

## **e-Filing**

A web-based application that will allow users to view, modify, and submit filings on-line.

## **Electronic Signature**

An electronic symbol or process logically associated with an electronic record and executed by a person with the intent and full knowledge that the electronic signature constitutes a valid certification of the electronic record.

## **Eminent Domain**

The right of the government to acquire property for necessary public or quasi-public use by condemnation. An owner must be fairly compensated.

## **Escape Assessment**

An assessment to increase the roll value for a previous year when a property is under assessed or misses assessment. R&T Code Section 531

## **Factored Base Year Value (FBYV)**

This is the Base Year Value, plus the value of any assessable new construction, plus an annual inflation factor of no more than 2% per year. Factored Base Year Value represents the maximum value allowed under Proposition 13.

## **Fair Market Value (Market Value)**

The amount of cash or its equivalent that a property would bring if exposed for sale in the open market. Also known as Full Cash Value. R&T Code Section 110.

## **Final Order of Condemnation**

A judicial order transferring either an easement or fee title to a plaintiff for property condemned under eminent domain proceedings.

## **Fiscal Year**

San Bernardino County’s fiscal year is an accounting period beginning July 1 and ending June 30.

## **Fixture**

An item of tangible property which is classified as real property for assessment purposes because it is physically or constructively annexed to real property with the intent that it remain annexed indefinitely. Property Tax Rule 122.5.

*(Continued on page 32)*

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# GLOSSARY OF TERMS

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(Continued from page 31)

## Full Cash Value

The amount of cash, or its equivalent, that property would bring if exposed for sale in the open market under conditions in which neither buyer nor seller can take advantage of the exigencies of the other, and with both buyer and selling having knowledge of all uses and purposes to which the property is capable of being used, together with any enforceable restrictions on that use. R&T Code Section 110.

## Full Economic Cost

Cost for appraisal purposes. Includes all market costs (direct and indirect) necessary to purchase or construct equipment and make it ready for its intended use.

## Grant Deed

A written instrument that transfers title to real property.

## Grantee (Buyer)

A person who acquires title to real property.

## Grantor (Seller)

A person who makes a transfer of title to real estate.

## Historical Cost

The total cost of a property when it was originally purchased.



Chino Airport

## Homeowners' Exemption

An exemption that reduces the assessed value of real or personal property by \$7,000. The property must be owned and occupied by the person applying for the exemption.

## Improvement

All buildings, structures, fixtures, and fences erected on or affixed to the land.

## Institutional Exemption

A category of exemptions including church, religious, welfare, and college exemptions.

## Inventory

Items of personal property that become part of a product or are themselves a product that are held for sale or lease in the ordinary course of business.

## Land

Real estate or real property, except improvements.

## Lease

A contract between an owner and tenant for the possession of real property that sets forth conditions for occupancy, use, and duration of the tenancy.

## Leasehold Improvements

Improvements made by the lessee/tenant.

## Lease Purchase Option Equipment

Equipment acquired via a lease purchase option in which the final payment, if made, transfers title to the lessee.

## Legal Description

A description of real property sufficient to locate it on the ground by reference to government surveys or approved recorded maps.

## Lessee

One who has the right to use or occupy property under a lease agreement.

(Continued on page 33)

# GLOSSARY OF TERMS

(Continued from page 32)

## Lessor

One who conveys the right to use and/or occupy property under a lease agreement.

## Lien Date

The date when taxes for any fiscal year become a lien on property. (Currently 12:01 a.m. January 1 of each year). R&T Code Section 117.

## Mandatory Audit

Audits that are performed on all businesses that declare taxable personal property of \$400,000 or more for four consecutive years. R&T Code Section 469.

## Mello-Roos

A comprehensive regional government financing and administrative system established by local governments at the request of a developer to finance specific public facilities and services such as schools, roads and libraries. Mello-Roos payments are billed as a separate charge on the property tax bill.

## New Construction

Any addition to real property, whether land or improvements (including fixtures) since the last lien date. In addition, any alteration of land or improvements (including fixtures) since the last lien date which constitutes a major rehabilitation or converts the property to a different use. R&T Code Section 70 & 73.

## Ownership Type

A description of ownership type as provided by the Assessee, including proprietorship, partnership, corporation or business trust.

## Parcel Map

Not to be confused with the Assessor's Parcel Map, this recorded map is used to illustrate a division of land or commonly-known "lot split". It does not constitute a tract, and it is restricted to the breakup of not more than four residential parcels.

## Penalty Assessment

A penalty for failure to file a Business Property Statement with the Assessor within the prescribed time. The penalty is equal to 10% of the assessed value of the unreported property.



Barstow-Daggett

## Personal Property

All property except real property. R&T Code Section 106.

## Possessory Interest

An assessable right for the private use of tax-exempt land (i.e., property owned by a government agency that is used by a private party).

## Preliminary Change of Ownership Statement (PCOR)

A form that is completed by a transferee (buyer) and filed concurrently with a Recorded Document evidencing a change in ownership. If this form is not filed at the time of recording, a fee of \$20.00 is charged. This form is identical to the Change in Ownership Statement and provides the Assessor with information about the transfer.

## Property

Property includes all matters and things, tangible and intangible, real estate and personal property that are capable of private ownership. The Assessor assesses real estate (land and improvements) and taxable personal property.

(Continued on page 34)

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# GLOSSARY OF TERMS

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*(Continued from page 33)*

## **Proposition 8**

Proposition 8 amended the California Constitution to provide for declines in value. Proposition 8 requires the Assessor to enroll the lower of either: (1) the Factored Base Year Value, or (2) the market value as of the annual lien date, January 1. Proposition 8 reductions in value are temporary.

## **Proposition 13**

Limits the property tax rate to 1 percent plus voter-approved bonded indebtedness, and defines taxable value as the lower of the property's Factored Base Year Value (FBYV) or market value on lien date, January 1. Factored Base Year Value is the market value of the property when it was acquired by the current owner, plus the value of any new construction, plus an inflation factor of no more than 2% per year. Taxable value can increase more than 2% in one year if the property experiences a change in ownership, new construction or received temporary reduction(s) in taxable value in prior tax year(s).

## **Proposition 58**

Real estate that is transferred from parent(s) to child(ren), or from child(ren) to parent(s) may be excluded from reassessment, subject to certain value limitations.

## **Proposition 60**

A one-time provision that allows a homeowner 55 years of age or older, who meets other filing requirements, to transfer the base-year value of his/her home to a replacement property in the same county.

## **Proposition 90**

A one-time provision that allows a homeowner 55 years of age or older, who meets other filing requirements, to transfer the base-year value of his/her home to a replacement property in a different county. The county Board of Supervisors where the replacement property is purchased must have enacted a Proposition 90 ordinance to allow the transfer of base-year value to that county.



Needles Airport

## **Proposition 110**

Allows a severely and permanently disabled person to transfer the base year value of his/her property to a replacement property. Also excludes from reassessment new construction completed for the purpose of making a structure more accessible for a severely and permanently disabled person.

## **Proposition 193**

Real estate that is transferred from grandparent(s) to grandchild(ren) may be excluded from reassessment, subject to certain value limitations. In order to qualify, all parents of the grandchild must be deceased as of the date of transfer.

## **Quitclaim Deed**

An instrument that passes whatever title a grantor has at the time a transaction is consummated to a designated grantee. If the grantor acquires a better title at a later date, it is not passed on to the grantee, and it carries no warranties on the part of the grantor.

## **Real Property**

Land, improvements, all mines, minerals, and quarries in the land.

*(Continued on page 35)*

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# GLOSSARY OF TERMS

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(Continued from page 34)

## Reassessment

The establishment of a new Base Year Value for property, equal to its Full Cash Value when it changes ownership in accordance with Proposition 13. Certain changes in ownership are specifically excluded from reassessment.

## Recorded Document

Any written instrument or judgment affecting the title or possession of real property submitted to the County Recorder and made of record by that office. Includes: Grant Deeds, Quitclaim Deeds, leases, contracts, and court decrees.

## Redevelopment

An activity carried out by a city or county government to bring about new development in blighted urban areas.

## Religious Exemption

A type of exemption for church-owned property that requires a one-time filing.

## Replacement Cost

The cost to replace an existing property with a property of equivalent utility.

## Replacement Cost Less Normal Depreciation (RCLND)

A method used by the Assessor to value business personal property. It is the cost to replace an existing property with a property of equivalent utility minus normal depreciation.

## R&T Code (Revenue and Taxation Code)

The body of statutory law that governs property assessment and property taxation procedures and practices.

## SBE

See "State Board of Equalization".

## Sales Tax

This is an element of cost for acquiring things. Sales tax is also included in the basis of cost for assessment purposes.

## Schedule "A" of Form BOE-571-L

A detailed list of equipment by classification with costs accumulated by year of acquisition. Includes machinery and equipment used for industry, profession or trade, office equipment, and computers and computer-related equipment.

## Schedule "B" of Form BOE-571-L

A detailed list of building costs; building improvement costs; leasehold improvement costs; land improvement costs; land and land development costs, all with costs accumulated by year of acquisition.

## Schedule "D" (Form 571-D)

A supplemental record for reporting the detail of acquisitions and disposals of property reported on Schedule B of the Business Property Statement (form BOE-571-L).



Baker Airport

(Continued on page 36)

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# GLOSSARY OF TERMS

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*(Continued from page 35)*

## **Secured Roll**

That part of the assessment roll containing state assessed property and property the taxes on which are a lien on real property sufficient to secure payment of taxes. R&T Code Section 109.

## **Security Interest**

An ownership interest in real estate in which individual(s) are only on title to help an assessee qualify for a loan. The individual(s) do not have beneficial use of or equity interest in the property.

## **Segregation**

A separation for the individual handling of an assessment on the current roll. Any person or government agency showing evidence by presentation of a properly-executed Grant Deed, purchase contract, Deed of Trust, or final decree of court of an interest in any parcel of real property that does not have a separate valuation on the roll, and who is not the owner or purchaser of the entire parcel, as currently assessed, may apply to have the parcel separately valued on the roll for the purpose of paying current taxes.

## **Situs**

The place where property is legally situated. The more or less permanent location of the property. Property Tax Rule 203, 204, & 205 of the California Code of Regulations.

## **Statute of Limitations**

A legislative enactment which prescribes a period within which an action may be brought.

## **Stipulation**

A document signed by an assessee that confirms an agreement between the Office of the Assessor and an assessee for a revised valuation.

## **State Board of Equalization**

The state agency that oversees the activities of the office of the local assessor and assesses public utilities and railroads.

## **Subdivision**

A tract of land divided by means of a map, into lots or lots and blocks, for the purpose of sale or lease, generally for residential or commercial purposes.

## **Supplemental Assessment**

An assessment generated by reassessable changes in ownership or assessable new construction that is in addition to the annual assessment. A supplemental assessment represents the difference between the current enrolled value and the value which is established as of the date of the event (change in ownership or completion of new construction). Each event generates a separate supplemental assessment which becomes a lien on real property. Events that occur between January 1 and May 31 result in two supplemental bills: the first bill is for the balance of the current fiscal year; the second bill is for all of the upcoming fiscal year.

## **Supplemental Notice**

A document used to inform and notify the assessee of a supplemental assessment resulting from either a change in ownership or completed new construction.

## **Supplies**

Assessable property used up in the normal operation of a business, but which are not intended for sale or lease.

## **Taxable Value**

For personal property, the full cash value (market value) on the lien date each year.

## **Tax Rate Area**

A defined area of land with the same tax rate, together with a unique combination of taxing districts.

## **Tenant Improvements**

Improvements made by the tenant/lessee. See also "Leasehold Improvements".

*(Continued on page 37)*

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# GLOSSARY OF TERMS

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*(Continued from page 36)*

## **Timeshare**

An undivided fee interest in whole property with an exclusive right to use a specified unit type during a specified time period.

## **Tract Maps**

Under the requirements of the Subdivision Map Act, a map that subdivides large parcels of land into smaller lots of marketable title. Lots sold using tract number/name, block number/name, and lot number/name offer the simplest kind of deed description and maximum information.

## **Trade Fixture**

A type of fixture that is “trade-related.”

## **Transfer**

A change in the chain of title; may result in a reassessable or non-reassessable change of ownership.

## **Transferee (Buyer)**

A person who receives a transfer of title to real estate.

## **Transferor (Seller)**

A person who makes a transfer of title to real estate.

## **True Lease**

An agreement in which an owner gives up possession of property for consideration and a definite term, and at the end of the term, the owner has the absolute right to retake, control, or convey the property.

## **Unsecured Property**

Property on the unsecured roll.

## **Unsecured Roll**

The unsecured roll is the remainder of the roll not on the secured roll. The taxes on the unsecured roll are a personal liability of the assessee. R&T Code Section 109.

## **Use Tax**

A tax on property purchased outside the state, where, if it had been purchased within the state, the property would have been subject to a sales tax.

## **Veterans' Exemption**

A \$4,000 exemption granted to a qualified veteran that reduces the assessed value of real or personal property owned by the veteran. Asset limitations apply (\$5,000 as a single person and \$10,000 as a married person).

## **Welfare Exemption**

An exemption for property used exclusively for religious, hospital, or charitable purposes.

## **Wholly-Exempt Property**

Property acquired by government agencies or other public entities that become exempt from taxation under the laws of local, state, or federal governments.

## **Withdrawal**

A signed document that indicates an assessee will no longer pursue an appeal.



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# LOCATIONS

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## OFFICE OF THE ASSESSOR

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### MAIN OFFICE

172 W. 3<sup>rd</sup> Street  
San Bernardino, CA 92415-0310  
P: (877) 885-7654  
F: (909) 387-6765  
[www.sbcounty.gov/assessor](http://www.sbcounty.gov/assessor)

### *Property Information*

3<sup>rd</sup> Floor  
P: (909) 387-8307  
F: (909) 387-6765

### *Administration*

5<sup>th</sup> Floor  
P: (909) 387-6730  
F: (909) 387-6781

### *Business Property*

5<sup>th</sup> Floor  
P: (909) 387-6666  
F: (909) 387-6361

### DISTRICT OFFICES

#### ***BARSTOW***

301 East Mt. View  
Barstow, CA 92311  
P: (760) 256-4730  
F: (760) 256-4848

#### ***BIG BEAR LAKE***

477 Summit Boulevard  
Big Bear Lake, CA 92315  
P: (909) 866-0165  
F: (909) 866-0142

#### ***FONTANA***

8575 Haven Ave, Suite 210  
Rancho Cucamonga, CA 91730  
P: (909) 948-6488  
F: (909) 948-5045

#### ***HESPERIA***

15900 Smoke Tree Street, Suite 120  
Hesperia, CA 92345  
P: (760) 995-8030  
F: (760) 995-8055

#### ***JOSHUA TREE***

63665 29 Palms Highway, 1<sup>st</sup> Floor  
Joshua Tree, CA 92252  
P: (760) 366-1420  
F: (760) 366-1421

#### ***NEEDLES***

1111 Bailey Avenue  
Needles, CA 92363  
P: (760) 326-9240  
F: (760) 326-9221

#### ***ONTARIO***

8575 Haven Ave, Suite 210  
Rancho Cucamonga, CA 91730  
P: (909) 948-5088  
F: (909) 948-5045

#### ***SAN BERNARDINO***

172 W. 3<sup>rd</sup> Street, 4th Floor  
San Bernardino, CA 92415  
P: (909) 387-6700  
F: (909) 387-0135

#### ***TWIN PEAKS***

26010 State Highway 189  
Twin Peaks, CA 92391  
P: (909) 336-0650  
F: (909) 336-0656

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## RECORDER-CLERK DIVISION

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### MAIN OFFICE

222 W. Hospitality Lane  
San Bernardino, CA 92415-0022  
P: (855) 732-2575  
F: (909) 386-9050 Examining  
F: (909) 386-9050 Accounting  
F: (909) 386-8700 Vitals

### HIGH DESERT

#### **GOVERNMENT CENTER**

15900 Smoke Tree Street, 1st Floor  
Hesperia, CA 92345  
P: (855) 732-2575  
F: (760) 995-8085

### ARCHIVES

1808 Commercenter West, Suite D  
San Bernardino, CA 92415-0795  
P: (909) 890-1713  
F: (909) 890-2495

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## IMPORTANT DATES FOR TAXPAYERS\*

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January 1	Lien Date—Taxes Attach as Lien on Property
February 1	Second Installment Due—Secured Property Tax Bill
February 15	Last Day to File Exemptions in a Timely Manner
April 1	Business Property and Vessel Property Statements Due
April 10	Last Day to Pay Second Installment of Secured Property Tax Bill Before Penalties are Added
May 7	Last Day to File Business Property and Vessel Property Statements Before a 10% Penalty is Added
July 1	Assessor Delivers Property Tax Roll to Auditor-Controller
July 2	First Day to File Assessment Appeal (For Assessments Dated January 1 — July 1)
July 31	Business Personal Property Taxes Due (Unsecured Property Taxes)
August 31	Business Personal Property Taxes Due (Unsecured Property Taxes)
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
December 10	Last Day for Late Filing, Partial Benefit Exemptions
December 10	Last Day to Terminate Homeowner’s Exemption Without Penalty

\* Dates are the same each year. If date falls on a Saturday, Sunday or a legal holiday, final date is the following business day.



**Assessor-Recorder-County Clerk**  
172 West 3rd Street, 5th Floor  
San Bernardino, CA 92415-0310  
(877) 885-7654

[www.sbcounty.gov/assessor](http://www.sbcounty.gov/assessor)



**BOB DUTTON**  
**ASSESSOR-RECORDER-COUNTY CLERK**