

## PROPOSITION 58 – PARENT/CHILD EXCLUSION –

The transfer of the 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) is also excluded from reappraisal if any application is timely filed. Transfers between grandparents and grandchildren may also be excluded from reappraisal when both parents of the grandchild are deceased. Applications are available by calling the Assessor's Office at (909) 387-8307 or (toll free) 1-877-885-7654.

**EMINENT DOMAIN** – This provides that if a governmental agency acquires property through condemnation, owners have the right to retain their existing value and transfer it to a replacement property. The replacement property must be comparable to the property acquired (within certain limitations) and an application form must be filed with the Office of Assessor within four (4) years from the date the property was acquired by eminent domain.

For more information on exclusions, please contact the Assessor's district office nearest the property.

## TAX RELIEF

**DISASTER RELIEF** – If a major calamity such as a fire or flood damages your property, you may be eligible for property tax relief. In such cases, notify the Office of Assessor so that the value of the destroyed property can be removed from your assessment. If you rebuild an equivalent structure in a timely manner, the property will retain its previous value for tax purposes. To qualify for tax relief, you must file a damage claim within twelve (12) months from the date the property was damaged. In addition, the loss must total \$10,000 or more in market value.

For more information, please call the Assessor's district office nearest the property.

## REVIEW DUE TO DECLINE IN VALUE

(Also known as Proposition 8)

The Office of Assessor is allowed to adjust the assessed value of real property if the assessed value is higher than the market value as of the current January 1 lien date. Each case is reviewed individually upon request of the property owner.

For more information, call the Assessor's district office nearest you.

## SELF-SERVICE PROPERTY INFORMATION

Each district office of the Assessor provides a self-service property information area to assist the public regarding questions of ownership, mailing addresses, parcel numbers and assessed values.

Assessor's parcel maps are also available for review or purchase. For more information, contact the Assessor's district office nearest you. (See "District Offices" listing in this brochure.)

In addition, the Assessor's web site can be found at [www.sbcounty.gov/assessor](http://www.sbcounty.gov/assessor) and provides information on services available to the public.

For property information or maps covering all areas of the county, please contact the main Property Information Counter at (909) 387-8307, 8 a.m. – 5 p.m. or (toll free) 1-877-885-7654.

## RELATED COUNTY OFFICES

Copies of Tax Bills ..... Tax Collector  
Payment of Taxes ..... (909) 387-8308

Special Assessments ..... Auditor-Controller  
Property Tax Rates ..... (909) 387-8322

Filing/Recording Deeds ..... Recorder's Office  
Title Searches ..... (909) 387-8306

County Building Permits ..... Building and Safety  
..... (909) 387-4244

County Zoning Information ..... Planning Department  
..... (909) 387-8311



*Tenemos personas que le pueden  
contestar sus preguntas en Español*

*(All statements in this pamphlet are accurate as of the date of printing.)*

## DISTRICT OFFICES

For your convenience, the Office of Assessor has the following District Offices throughout the County to serve you:

### BARSTOW

301 Mt. View • Barstow, CA 92311  
(760) 256-4730 • Fax (760) 256-4848  
8 a.m. – 12 noon and 1 p.m. – 5 p.m.

### BIG BEAR LAKE

477 Summit • P.O. Box 1233  
Big Bear Lake, CA 92315  
(909) 866-0165 • Fax (909) 866-0142  
8 a.m. – 12 noon and 1 p.m. – 5 p.m.  
Monday and Wednesday

### FONTANA

8575 Haven Avenue, 2nd Floor  
Rancho Cucamonga, CA 91730  
(909) 948-6488 • Fax (909) 948-5045  
8 a.m. – 5 p.m.

### NEEDLES

1111 Bailey (Civic Center) • Needles, CA 92363  
(760) 326-9240 • Fax (760) 326-9221  
8 a.m. – 10 a.m. Tuesday and Thursday

### ONTARIO

8575 Haven Avenue, 2nd Floor  
Rancho Cucamonga, CA 91730  
(909) 948-5088 • Fax (909) 948-5045  
8 a.m. – 5 p.m.

### SAN BERNARDINO

172 W. Third Street • San Bernardino, CA 92415  
District Office – 4th Floor  
(909) 387-6700 • Fax (909) 387-0135  
8 a.m. – 5 p.m.

Business Property – 5th Floor  
(909) 387-6666  
8 a.m. – 5 p.m.

Property Information Counter – 3rd Floor  
(909) 387-8307 or (toll free) 1-877-885-7654  
8 a.m. – 5 p.m.

### TWIN PEAKS

26010 State Hwy. 189 • P.O. Box 393  
Twin Peaks, CA 92391  
(909) 336-0650 • Fax (909) 336-0656  
8 a.m. – 12 noon and 1 p.m. – 5 p.m.,  
Tuesday and Thursday

### VICTORVILLE

14297 Amargosa • Victorville, CA 92392  
(760) 245-7904 • Fax (760) 245-4879  
8 a.m. – 5 p.m.

### YUCCA VALLEY

(for all of the Morongo Basin)

57407 29 Palms Hwy. • Yucca Valley, CA 92284  
(760) 228-5420 • Fax (760) 228-5421  
8 a.m. – 12 noon and 1 p.m. – 5 p.m.

# FACTS ABOUT YOUR PROPERTY AND ASSESSMENTS



Dear Property Owner:

The County Assessor is an elected official and constitutional officer who is charged by law with the responsibility of independent oversight and preparation of the annual local property assessments, from which property taxes are derived.

The Office of the Assessor locates, inventories, and sets values for all taxable property within San Bernardino County, with the exception of certain State-assessed properties and other specified properties which are designated as exempt from taxation by law.

The San Bernardino County Assessment Roll totals more than \$170 billion and consists of more than 800,000 assessments. This huge responsibility is carried out by a well-trained, professional staff of appraisers, auditors, and support personnel.

COUNTY OF SAN BERNARDINO  
ASSESSOR'S OFFICE

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

## PROPERTY ASSESSMENTS

**REAL ESTATE** – Based upon **Proposition 13**, passed by the voters in June, 1978, the Assessor is required to appraise real property as of the date of the change-in-ownership or as of the date of completion of any new construction. The appraisal will establish a base year value.

The assessed value then may only be increased each year by an inflationary rate not to exceed two percent (2%) per year, unless there has been new construction or a change in ownership.

The maximum amount of property tax cannot exceed one percent (1%) of the property's appraised value, plus any bonded indebtedness or fees as approved by the voters.

For more information, call the Assessor's district office nearest you. (Refer to "District Offices" listing within this brochure.)

**MANUFACTURED HOMES** – All new manufactured homes purchased **after** June 30, 1980, and those on permanent foundations, are subject to local assessment. Manufactured homes bought **before** June 30, 1980, are not subject to property taxes unless they have been voluntarily converted to local property taxes. If the manufactured home is subject to license fees, it is under the jurisdiction of the State Department of Housing and Community Development.

For more information, contact the Assessor's district office nearest you. (Refer to "District Offices" listing within this brochure.)

**CHANGE IN OWNERSHIP APPRAISALS** – When a change in ownership occurs, the Assessor receives a copy of the deed and determines if an appraisal is required under State law. If it is required, an appraisal is made to determine the current market value of the property. The property owner is then notified of the new assessment and has the right to appeal the value.

**NEW CONSTRUCTION APPRAISALS** – Copies of all building permits are sent to the Assessor's Office by the cities and county. If the construction is new (such as a room addition), a reappraisal is required. If the construction is a replacement (such as a new roof), an appraisal is not required. In appraising new construction, the market value of the new construction is determined and added to the value of the existing property. The base value of the existing property does **not** change. As with a change in ownership, the property owner is then notified of the new assessment and has the right to appeal the value.

**SUPPLEMENTAL ASSESSMENT** – The accelerated property tax law requires the Assessor to appraise property as of the date of change in ownership or completion of new construction. The Office of Assessor must issue a supplemental assessment which reflects the difference between the prior assessed value and the new assessed value. This value is prorated based on the number of months remaining in the current tax year, ending June 30. This is in **addition** to the regular tax bill. Notices of the supplemental assessments are mailed out to property owners prior to the issuance of tax bills, and may be appealed.

**BUSINESS PROPERTY** – Business personal property is appraised annually at its full market value. Each year business owners must file **Property Statement 571** detailing costs of supplies, equipment, and fixtures as of January 1st (lien date) for each location. Property statement forms are mailed each year by the Assessor. Anyone owning business property with a cost exceeding \$100,000 must file a property statement annually whether or not it is requested by the Assessor. Business property statements may be filed electronically via the Assessor's website using the E-file system.

For more information, call (909) 387-6666.

**MARINE AND AIRCRAFT** – Boats and aircraft are subject to annual appraisal. Their value is determined by reviewing the purchase price and the sales of comparable boats and aircraft. Information on their location and ownership is obtained from the Department of Motor Vehicles, the United States Coast Guard, the Federal Aviation Administration and on-site inspections.

For more information, call (909) 387-6666.

## CHANGE OF OWNERSHIP REPORTS

**PRELIMINARY CHANGE OF OWNERSHIP REPORT** – State law requires the buyer of real property to file a **Preliminary Change of Ownership Report** with the County Recorder's Office at the time of recording a document which transfers ownership of the property. If the form is not filed, the recorder will charge an additional fee of \$20.00. Information furnished on this form by the property owner assists the Assessor in determining the proper value. It is **not** a public document.

For further information, call (909) 387-8307 or (toll free) 1-877-885-7654.

**CHANGE IN OWNERSHIP STATEMENT** – The Assessor will use this form when the Preliminary Change of Ownership Report is either not filed or is filed incomplete. State law provides for a penalty to be levied if the Change in Ownership Statement is not returned to the Assessor within a timely filing period. The penalty for failure to file a Change in Ownership Statement is \$100 or 10% of the new tax bill, whichever is greater, but not to exceed \$2,500.

For further information, call (909) 387-8307 or (toll free) 1-877-885-7654.

## ASSESSMENT APPEALS

Differences over the valuation of property that cannot be resolved by discussion with the Assessor's Office are handled by the Assessment Appeals Board. This is an independent board comprised of private citizens appointed by the County Board of Supervisors. They consider all evidence presented by the property owner and the Assessor's Office at a formal hearing. The Appeals Board then establishes the value of the property in question. Appeals on regular assessments must be filed between July 2nd and November 30th. Appeals on supplemental assessments must be filed within 60 days of the mailing date on the supplemental notice or notice of escape assessment. Appeals forms must be filed with:

County of San Bernardino  
Clerk of the Board  
County Government Center  
385 North Arrowhead Avenue, Second Floor  
San Bernardino, CA 92415-0130  
(909) 387-3841

For more information, contact the Assessor's district office nearest the location of your property.

## EXEMPTIONS

**HOMEOWNERS'** – If you own a home and occupy it as your principal place of residence as of 12:01 a.m. on January 1st, you may apply for an exemption of up to \$7,000 of your assessed value. New property owners will automatically receive an exemption application in the mail. Homeowners' Exemptions may also be claimed on a supplemental assessment if the property was not receiving a Homeowners' Exemption on the prior regular assessment roll.

For further information, call (909) 387-8307 or (toll free) 1-877-885-7654.

**INSTITUTIONAL** – Property used exclusively for a church, college, cemetery, museum, school or library may qualify for an exemption.

For further information, call (909) 387-8307 or (toll free) 1-877-885-7654.

**WELFARE** – Property used exclusively for religious, hospital, scientific or charitable purposes, owned and operated by corporations or other entities organized for nonprofit purposes may qualify for an exemption.

For further information, call (909) 387-8307 or (toll free) 1-877-885-7654.

**VETERANS'** – Veterans may be eligible for an exemption of up to \$4,000 of the assessed value of their home. A single veteran must not have assets valued at \$5,000 or over. A married veteran must not have assets valued at \$10,000 or over. An unmarried widow or widower of a veteran may qualify.

**DISABLED VETERANS'** – If you are a veteran who is rated 100% disabled, blind or a paraplegic due to a service-connected disability (or if you are the unmarried widow or widower of such a veteran), you may be eligible for an exemption of up to \$172,592 of the assessed value of your home, depending on your annual income.

For further information, call (909) 387-8307 or (toll free) 1-877-885-7654.

## EXCLUSIONS

**PROPOSITION 60 – APPRAISAL EXCLUSION FOR SENIORS (and disabled)**– Under certain circumstances owners may avoid property tax increases when they sell their existing home and buy or build a replacement home. You or your spouse must be 55 years of age or older, and the property must be the principal place of residence. In addition, there are limits on the value of the replacement home. If you buy it before you sell, it has to be of **equal or less value** than the house you sold. If, on the other hand, you buy **after** you sell, a house bought in the first year may have up to 105% of the value of the house you sold, or 110% if bought in the second year. There is no partial exclusion allowed if these values are exceeded. The replacement residence must be purchased within two years from the sale of the original property. Finally, both the original and replacement properties must be eligible for a Homeowners' Exemption and be located within **San Bernardino County**. Forms are available at the Assessor's Office.