

# SAN BERNARDINO COUNTY ASSESSMENT PRACTICES SURVEY

SEPTEMBER 2024

SAN BERNARDINO

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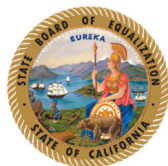
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YVETTE M. STOWERS, EXECUTIVE DIRECTOR





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Executive Director

September 24, 2024

TO COUNTY ASSESSORS:

**SAN BERNARDINO COUNTY  
ASSESSMENT PRACTICES SURVEY**

No. 2024/032

A copy of the San Bernardino County Assessment Practices Survey Report is enclosed for your information. The State Board of Equalization (BOE) completed this survey in fulfillment of the provisions of sections 15640–15646 of the Government Code. These code sections provide that the BOE shall make surveys in specified counties to determine that the practices and procedures used by the County Assessor in the valuation of properties are in conformity with all provisions of law.

The Honorable Chris Wilhite, San Bernardino County Assessor-Recorder-County Clerk, was provided a draft of this report and given an opportunity to file a written response to the findings and recommendations contained therein. The report, including the Assessor's response, constitutes the final survey report, which is distributed to the Governor, the Attorney General, and the State Legislature; and to the San Bernardino County Board of Supervisors, Grand Jury, and Assessment Appeals Board.

Fieldwork for this survey was performed by the BOE's Assessment Practices Survey Division from November 2023 through January 2024. The report does not reflect changes implemented by the Assessor after the fieldwork was completed.

Mr. Wilhite and staff gave their complete cooperation during the survey. We gratefully acknowledge their patience and courtesy during the interruption of their normal work routine.

Sincerely,

/s/ David Yeung

David Yeung, Deputy Director  
Property Tax Department

DY:gdc  
Enclosure

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## **INTRODUCTION**

Although county government has the primary responsibility for local property tax assessment, the State has both a public policy interest and a financial interest in promoting fair and equitable assessments throughout California. The public policy interest arises from the impact of property taxes on taxpayers and the inherently subjective nature of the assessment process. The financial interest derives from state law that annually guarantees California schools a minimum amount of funding; to the extent that property tax revenues fall short of providing this minimum amount of funding, the State must make up the difference from the general fund.

The assessment practices survey program is one of the State's major efforts to address these interests and to promote uniformity, fairness, equity, and integrity in the property tax assessment process. Under this program, the State Board of Equalization (BOE) periodically reviews the practices and procedures (surveys) of specified County Assessors' offices. This report reflects the BOE's findings in its current survey of the San Bernardino County Assessor-Recorder-County Clerk Office.<sup>1</sup>

The Assessor is required to file with the board of supervisors a response that states the manner in which the Assessor has implemented, intends to implement, or the reasons for not implementing the recommendations contained in this report. Copies of the response are to be sent to the Governor, the Attorney General, the BOE, and the Senate and Assembly; and to the San Bernardino County Board of Supervisors, Grand Jury, and Assessment Appeals Board. That response is to be filed within one year of the date the report is issued and annually thereafter until all issues are resolved. The Honorable Chris Wilhite, San Bernardino County Assessor-Recorder-County Clerk, elected to file his initial response prior to the publication of our survey; it is included in this report following the Appendices.

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<sup>1</sup> This review covers only the assessment functions of the office.

## OBJECTIVE

The survey shall "...show...the extent to which assessment practices are consistent with or differ from state law and regulations."<sup>2</sup> The primary objective of a survey is to ensure the Assessor's compliance with state law governing the administration of local property taxation. This objective serves the three-fold purpose of protecting the state's interest in the property tax dollar, promoting fair treatment of taxpayers, and maintaining the overall integrity and public confidence in the property tax system in California.

The objective of the survey program is to promote statewide uniformity and consistency in property tax assessment by reviewing each specified county's property assessment practices and procedures, and publishing an assessment practices survey report. Every Assessor is required to identify and assess all properties located within the county – unless specifically exempt – and maintain a database or "roll" of the properties and their assessed values. If the Assessor's roll meets state requirements, the county is allowed to recapture some administrative costs.

## SCOPE AND METHODOLOGY

Government Code sections 15640 and 15642 define the scope of an assessment practices survey. As directed by those statutes, our survey addresses the adequacy of the procedures and practices employed by the Assessor in the valuation of property, the volume of assessing work as measured by property type, and the performance of other duties enjoined upon the Assessor.

Pursuant to Revenue and Taxation Code<sup>3</sup> section 75.60, the BOE determines through the survey program whether a county assessment roll meets the standards for purposes of certifying the eligibility of the county to continue to recover costs associated with administering supplemental assessments. Such certification is obtained either by satisfactory statistical result from a sampling of the county's assessment roll or by a determination by the survey team – based on objective standards defined in regulation – that there are no significant assessment problems in the county.

This survey included an assessment sample of the 2022-23 assessment roll to determine the average level (ratio) of assessment for all properties and the disparity among assessments within the sample. The ideal assessment ratio is 100 percent, and the minimum acceptable ratio is 95 percent. Disparity among assessments is measured by the sum of absolute differences found in the sample; the ideal sum of absolute differences is 0 percent and the maximum acceptable number is 7.5 percent. If the assessment roll meets the minimum standards for ratio and disparity, the county is eligible to continue to recover the administrative cost of processing supplemental assessments.<sup>4</sup>

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<sup>2</sup> Government Code section 15642.

<sup>3</sup> Unless otherwise stated, all statutory references are to the California Revenue and Taxation Code and all rule references are to sections of California Code of Regulations, Title 18, Public Revenues.

<sup>4</sup> The scope of our review of the assessment sampling program is provided on the BOE website at <https://boe.ca.gov/Assessors/pdf/assessmentsamplingprogram.pdf>.

Our survey methodology of the San Bernardino County Assessor-Recorder-County Clerk's Office included reviews of the Assessor's records, interviews with the Assessor and his staff, and contacts with officials in other public agencies in San Bernardino County who provided information relevant to the property tax assessment program.

For a detailed description of the scope of our review of county assessment practices, please refer to the document entitled *Scope of Assessment Practices Surveys*, which is available on the BOE's website at <http://www.boe.ca.gov/Assessors/pdf/Scopemaster.pdf>. Additionally, detailed descriptions of assessment practices survey topics, authoritative citations, and related information can be found at <http://www.boe.ca.gov/proptaxes/apscont.htm>.

## **EXECUTIVE SUMMARY**

This report offers recommendations to help the Assessor correct assessment problems identified by the survey team. The survey team makes recommendations when assessment practices in a given area are not in accordance with property tax law or generally accepted appraisal practices. An assessment practices survey is not a comprehensive audit of the Assessor's entire operation. The survey team does not examine internal fiscal controls or the internal management of an Assessor's office outside those areas related to assessment. In terms of current auditing practices, an assessment practices survey resembles a compliance audit – the survey team's primary objective is to determine whether assessments are being made in accordance with property tax law.

We examined the assessment practices of the San Bernardino County Assessor's Office for the 2022-23 assessment roll.

During our survey, we conducted reviews of the following areas:

- Administration

We reviewed the Assessor's administrative policies and procedures that affect both the real property and business property assessment programs. Specific areas reviewed include budget and staffing, workload, assessment appeals, and exemptions. In the area of administration, the Assessor is effectively managing workload, assessment appeals, and exemptions programs.

- Assessment of Real Property

We reviewed the Assessor's program for assessing real property. Specific areas reviewed include properties having experienced a change in ownership, new construction assessments, declines in value, and certain properties subject to special assessment procedures, such as mineral property. In the area of real property assessment, the Assessor has effective programs for change in ownership, new construction, declines in value, and mineral property programs.

- Assessment of Personal Property and Fixtures

We reviewed the Assessor's program for assessing personal property and fixtures. Specific areas reviewed include conducting audits, processing business property statements, and business equipment valuation. In the area of personal property and fixtures assessment, the Assessor has an effective program processing business property statements. However, we made recommendations for improvement in the audit and business equipment valuation programs.

Despite the recommendations noted in this report, we found most properties and property types are assessed correctly, and the overall quality of the assessment roll meets state standards.

The San Bernardino County assessment roll meets the requirements for assessment quality as established by section 75.60. Our sample of the 2022-23 assessment roll indicated an average assessment ratio of 100.19 percent, and the sum of the absolute differences from the required assessment level was 0.45 percent. Accordingly, the BOE certifies that San Bernardino County is eligible to receive reimbursement of costs associated with administering supplemental assessments.



## OVERVIEW OF SAN BERNARDINO COUNTY

San Bernardino County is located in southern California and was created in 1853. The county encompasses a total area of 20,104.81 square miles, consisting of 20,056.92 square miles of land area and 47.89 square miles of water area. San Bernardino County is bordered by Inyo County to the north, Kern and Los Angeles Counties to the west, Orange and Riverside Counties to the south, and the states of Nevada and Arizona to the east.

As of July 2022, San Bernardino County had an estimated population of 2,193,656. There are 24 incorporated cities in San Bernardino County. The county seat is San Bernardino.

The San Bernardino County local assessment roll ranks 8th in value of the 58 county assessment rolls in California.<sup>5</sup>



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<sup>5</sup> Statistics provided by the BOE Open Data Portal dataset - [County Assessed Property Values, by Property Class and County \(Table 7\)](#), for year 2022-23.

## **FINDINGS AND RECOMMENDATIONS**

As noted previously, our review concluded that the San Bernardino County assessment roll meets the requirements for assessment quality established by section 75.60. This report does not provide a detailed description of all areas reviewed; it addresses only the deficiencies discovered.

Following is a list of the formal recommendations contained in this report.

- RECOMMENDATION 1:** Perform the minimum number of audits of professions, trades, and businesses pursuant to section 469.....8
- RECOMMENDATION 2:** Assess all taxable supplies.....9

# ASSESSMENT OF PERSONAL PROPERTY AND FIXTURES

## **Audit Program**

Prior to January 1, 2019, County Assessors were required to annually conduct a significant number of audits as specified in section 469. The significant number of audits required was at least 75 percent of the fiscal year average of the total number of mandatory audits the Assessor was required to have conducted during the 2002–03 fiscal year to the 2005–06 fiscal year, with 50 percent of those to be selected from a pool of those taxpayers with the largest assessments.<sup>6</sup> However, effective January 1, 2019, Senate Bill 1498 (Stats. 2018, Ch. 467) amended section 469 to provide County Assessors flexibility in meeting this annual audit requirement. Thus, beginning with the 2019–20 fiscal year, Assessors may also meet the requirements of section 469 by completing the four-year total of required annual audits within that four-year period. The first four-year period began with the 2019–20 fiscal year and ends with the 2022–23 fiscal year.

**RECOMMENDATION 1:** Perform the minimum number of audits of professions, trades, and businesses pursuant to section 469.

We found that the Assessor did not meet the minimum number of audits required by section 469 for the 2017-18 and 2018-19 fiscal years. The Assessor completed a total of 183 audits for the 2017-18 fiscal year and 207 audits for the 2018-19 fiscal year, with each fiscal year falling short of the required 283 audits. In addition, the Assessor conducted 210 audits for the 2019-20 fiscal year, 130 audits for the 2020-21 fiscal year, and 134 audits for the 2021-22 fiscal year.

For the 2017-18 and 2018-19 fiscal years, section 469 required the Assessor to audit 283 taxpayers per year, with 142 (141 in alternating years) of those audits from the pool of largest business property assessments and 141 (142 in alternating years) of the audits from the pool of all other business property owners. By failing to conduct the minimum number of audits for those fiscal years, the Assessor was not in compliance with section 469 and risked the possibility of allowing taxable property to permanently escape assessment.

However, as stated previously, effective January 1, 2019, Senate Bill (SB) 1498 provided the Assessor with some discretion in the number of audits to be completed each year. Rather than requiring the Assessor to complete a specified number of audits each year, SB 1498 amended section 469 to allow the Assessor to complete a four-year total number of audits in each category within a four-year period. The first year of the four-year period began with the 2019-20 fiscal year and, thus, at this time, we are unable to determine whether the Assessor will meet the minimum number of audits required for the current four-year period of audits, which will end with fiscal year 2022-23.

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<sup>6</sup> The scope of our review for the audit program topic is provided on the BOE website at [https://boe.ca.gov/Assessors/pdf/auditprogram\\_general.pdf](https://boe.ca.gov/Assessors/pdf/auditprogram_general.pdf).

## ***Business Equipment Valuation***

Assessors value most machinery and equipment using business property valuation factors. Some valuation factors are derived by combining price index factors with percent good factors, while other valuation factors result from valuation studies. Under this methodology, value for taxation purposes is established by multiplying a property's historical cost by an appropriate valuation factor.<sup>7</sup>

**RECOMMENDATION 2:** Assess all taxable supplies.

We found that the Assessor does not enroll or assess an amount for supplies when the taxpayer fails to report supplies on their business property statements.

Article XIII, section 1 of the California Constitution requires that all property be taxed unless the property is exempt from taxation by State or Federal law. Section 442 provides that the property statement, as required under section 441, shall show all taxable property owned, claimed, possessed, controlled, or managed by the person filing the statement. If after written request by the Assessor, any person fails to comply with any provision of the law for furnishing information required by section 441, the Assessor shall estimate the value of the property and, based upon this estimate, promptly assess the property in accordance with section 501.

The Assessor's practice of not estimating a reasonable value for supplies when the taxpayer fails to report supplies on the business property statements may result in an underassessment of the personal property, causing incorrect assessments to be enrolled.

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<sup>7</sup> The scope of our review for the business equipment valuation topic is provided on the BOE website at [https://boe.ca.gov/Assessors/pdf/businessequipval\\_general.pdf](https://boe.ca.gov/Assessors/pdf/businessequipval_general.pdf).

## APPENDIX A: STATISTICAL DATA

**Table 1: Assessment Roll**

The following table displays pertinent information from the 2022-23 assessment roll.<sup>8</sup>

	PROPERTY TYPE	ENROLLED VALUE
<b>Secured Roll</b>	Land	\$85,918,445,816
	Improvements	\$197,280,409,475
	Fixtures	\$1,644,204,662
	Personal Property	\$420,986,018
	Total Secured	\$285,264,045,971
<b>Unsecured Roll</b>	Land	\$0
	Improvements	\$6,725,602,017
	Fixtures	\$0
	Personal Property	\$8,653,701,491
	Total Unsecured	\$15,379,303,508
<b>Exemptions<sup>9</sup></b>		(\$10,469,075,960)
	<b>Total Assessment Roll</b>	\$290,174,273,519

**Table 2: Change in Assessed Values**

The following table summarizes the change in assessed values over recent years:<sup>10</sup>

ROLL YEAR	TOTAL ROLL VALUE	CHANGE	STATEWIDE CHANGE
2022-23	\$290,174,274,000	9.2 %	7.5 %
2021-22	\$265,707,693,000	6.4 %	4.1 %
2020-21	\$249,652,904,000	5.6 %	5.7 %
2019-20	\$236,409,325,000	6.6 %	6.1 %
2018-19	\$221,726,218,000	7.3 %	6.5 %

<sup>8</sup> Statistics provided by BOE-822, *Report of Assessed Values by City*, San Bernardino County for year 2022.

<sup>9</sup> The value of the Homeowners' Exemption is excluded from the exemptions total.

<sup>10</sup> Statistics provided by the BOE Open Data Portal dataset - [County Assessed Property Values, by Property Class and County \(Table 7\)](#).

**Table 3: Gross Budget and Staffing**

The Assessor's budget has grown from \$19,570,171 in fiscal year 2017-18 to \$22,331,439 in fiscal year 2021-22, with a reported high of \$22,341,332 in fiscal year 2019-20.

For the fiscal year 2021-22, the Assessor had 199 budgeted permanent positions. These positions consist of the Assessor, Assistant Assessor, 10 managers, 73 real property appraisers, 14 business property auditor-appraisers, 5 drafting/mapping technicians, 10 computer programmers/analysts/technicians, 47 other technical/professionals, and 38 support staff.<sup>11</sup>

The following table identifies the Assessor's budget and staffing over recent fiscal years:<sup>12</sup>

FISCAL YEAR	GROSS BUDGET	PERCENT CHANGE	PERMANENT STAFF
2021-22	\$22,331,439	5.5%	199
2020-21	\$21,167,814	(5.3%)	179
2019-20	\$22,341,332	7.7%	177
2018-19	\$20,742,218	6.0%	181
2017-18	\$19,570,171	5.0%	173

**Table 4: Assessment Appeals**

The following table shows the number of assessment appeals filed in recent fiscal years:<sup>13</sup>

FISCAL YEAR	ASSESSMENT APPEALS FILED
2021-22	2,744
2020-21	2,637
2019-20	2,170
2018-19	2,594
2017-18	2,431

<sup>11</sup> Statistics provided by the BOE Open Data Portal dataset – [Budgeted Permanent Positions](#).

<sup>12</sup> Statistics provided by the BOE Open Data Portal datasets – [Gross and Net Budget](#) and [Budgeted Permanent Positions](#).

<sup>13</sup> Statistics provided by the BOE Open Data Portal dataset – [Distribution of Assessment Appeals by Property Types](#).

**Table 5: Exemptions – Welfare**

The following table shows welfare exemption data for recent roll years:<sup>14</sup>

<b>ROLL YEAR</b>	<b>WELFARE EXEMPTIONS</b>	<b>EXEMPTED VALUE</b>
2022-23	2,930	\$8,001,704,823
2021-22	2,869	\$7,154,138,463
2020-21	2,811	\$6,938,722,852
2019-20	2,903	\$7,112,832,429
2018-19	2,926	\$6,059,517,920

**Table 6: Change in Ownership**

The following table shows the total number of transfer documents received and the total number of reappraisable transfers due to changes in ownership processed in recent roll years:<sup>15</sup>

<b>ROLL YEAR</b>	<b>TOTAL TRANSFER DOCUMENTS RECEIVED</b>	<b>REAPPRAISABLE TRANSFERS</b>
2022-23	116,718	111,644
2021-22	97,614	81,394
2020-21	94,258	72,710
2019-20	133,175	81,442
2018-19	78,918	84,184

<sup>14</sup> Statistics provided by BOE-802, *Report on Exemptions*.

<sup>15</sup> Statistics provided by the BOE Open Data Portal dataset – [Real Property Workload Data, Transfers](#).

**Table 7: New Construction**

The following table shows the total number of building permits received and the total number of new construction assessments processed in recent roll years:<sup>16</sup>

ROLL YEAR	TOTAL BUILDING PERMITS RECEIVED	NEW CONSTRUCTION ASSESSMENTS
2022-23	34,478	10,486
2021-22	25,228	9,823
2020-21	30,273	8,448
2019-20	11,187	10,582
2018-19	33,260	8,928

**Table 8: Declines in Value**

The following table shows the total number of decline-in-value assessments in recent roll years:<sup>17</sup>

ROLL YEAR	DECLINE-IN-VALUE ASSESSMENTS
2022-23	26,649
2021-22	42,674
2020-21	52,221
2019-20	57,095
2018-19	70,913

<sup>16</sup> Statistics provided by the BOE Open Data Portal dataset – [Real Property Workload Data, New Construction](#).

<sup>17</sup> Statistics provided by the BOE Open Data Portal dataset – [Real Property Workload Data, Proposition 8](#).



**Table 9: Audits**

The following table shows the minimum number of audits required to be conducted and the total number of audits completed in recent fiscal years.<sup>18</sup>

<b>MINIMUM NUMBER OF AUDITS REQUIRED<sup>19</sup></b>	<b>2021-22</b>	<b>2020-21</b>	<b>2019-20</b>	<b>2018-19</b>	<b>2017-18</b>
Largest Assessments				142	141
All Other Taxpayers				141	142
<b>Total Required</b>				283	283
<b>NUMBER OF AUDITS COMPLETED</b>					
<b>Total Audits Completed</b>	134	132	210	203	182
Largest Assessments	75	75	150	109	111
<b>Over/(Under) Required</b>				(33)	(30)
All Other Taxpayers	59	57	60	94	71
<b>Over/(Under) Required</b>				(47)	(71)
<b>CCCASE AUDITS</b>					
Prepared for other county Assessors	10	0	41	30	25

<sup>18</sup> Statistics provided by the BOE Open Data Portal dataset – [Business Property Workload Data, Audits](#).

<sup>19</sup> See Letter to Assessors (LTA) No. 2009/049, *Significant Number of Business Property Audits*, for the minimum number of annual audits required pursuant to the provisions of section 469 for years 2017-18 and 2018-19. Effective January 1, 2019, section 469 was amended to give Assessors more flexibility in completing the number of audits by allowing for the four-year total of required annual audits to be completed within a four-year period of time, rather than annually, beginning with the 2019-20 fiscal year. For more information on the amendments to section 469, see LTA No. 2018/067.

**APPENDIX B: ASSESSMENT PRACTICES SURVEY  
DIVISION / PROPERTY TAX DEPARTMENT  
SURVEY GROUP**

**San Bernardino County**

*Chief*

Holly Cooper

*Survey Program Director:*

Gary Coates

Principal Property Appraiser

*Survey Team Supervisor:*

Alexander B. Fries

Supervising Property Appraiser

*Survey Team:*

James McCarthy

Senior Petroleum and Mining Appraisal Engineer

Artemis Oestreich

Senior Specialist Property Appraiser

Nicole Grady

Associate Property Appraiser

Kat Santora

Associate Property Appraiser

Lydia Vannarattanarat

Assistant Property Auditor Appraiser

Virginia Casarez

Assistant Property Appraiser

Gregory Dela Cruz

Associate Governmental Program Analyst

## APPENDIX C: RELEVANT STATUTES AND REGULATIONS

Reference	Description
<i>Government Code</i>	
§15640	<b>Survey by board of county assessment procedures.</b>
§15641	<b>Audit of records, appraisal data not public.</b>
§15642	<b>Research by board employees.</b>
§15643	<b>When surveys to be made.</b>
§15644	<b>Recommendations by board.</b>
§15645	<b>Survey report, final survey report, Assessor's report.</b>
§15646	<b>Copies of final survey reports to be filed with local officials.</b>
<i>Revenue and Taxation Code</i>	
§75.60	<b>Allocation for administration.</b>
<i>Title 18, California Code of Regulations</i>	
Rule 371	<b>Significant assessment problems.</b>

## **ASSESSOR'S RESPONSE TO BOE'S FINDINGS**

Section 15645 of the Government Code provides that the Assessor may file with the Board a response to the findings and recommendations in the survey report. The survey report, the Assessor's response, and the BOE's comments regarding the Assessor's response, if any, constitute the final survey report.

The San Bernardino County Assessor's response begins on the next page. The BOE has no comments regarding the response.



**Chris Wilhite**  
Assessor-Recorder-County Clerk  
(909) 382-3210

August 12, 2024

State Board of Equalization  
Property Tax Department, MIC 63  
Attention: David Yeung, Deputy Director  
P.O. Box 942879  
Sacramento, CA 94279-0064

**RE: 2024 San Bernardino County Assessment Practices Survey**

Dear Mr. Yeung,

In accordance with Government Code 15645, enclosed please find the San Bernardino County Assessor's office response to the recommendations contained in the Assessment Practices Survey of the 2022-23 assessment roll conducted by the State Board of Equalization. Please incorporate our responses into the final Assessment Practices Survey Report.

We appreciate the survey team's positive comments regarding our office's assessment procedures and practices. The survey report found the San Bernardino County Assessor's Office assessment program to be effectively managed and meeting state standards in terms of overall quality of the assessment roll.

We concur with the two recommendations. We have and are currently taking additional steps to address both recommendations and realign our policies and practices to coincide with such.

The management team and I would like to thank the State Board of Equalization Survey Team as they were professional, courteous and thorough. The team members were helpful in guiding us through the process and sharing their knowledge with staff to further support our work.

I would also like to commend my management team and all the staff members of the San Bernardino County Assessor's office for their expertise and daily dedication to adhere to proper practices in providing fair and equitable assessments to their community as evidenced in this survey report.

Sincerely,

Chris Wilhite  
Assessor-Recorder-County Clerk  
San Bernardino County

**RECOMMENDATION 1:** Perform the minimum number of audits of professions, trades, and businesses pursuant to section 469.

**ASSESSOR RESPONSE:** We agree – The Assessor made positive strides pre-COVID in addressing this recommendation and has had recent successful efforts in recruitment of vacant positions by attending college recruitment fairs and other events. We have also added an additional support Technician and enhanced the direct support in the audit process for the auditor-appraisers, while streamlining the internal audit review process.

**RECOMMENDATION 2:** Assess all taxable supplies. We found that the Assessor does not enroll or assess an amount for supplies when the taxpayer fails to report supplies on their business property statements.

**ASSESSOR RESPONSE:** We agree – Moving forward, the Assessor will determine an appropriate methodology to enroll a supply value assessment when supplies are not reported by the property owner.