



Ensen Mason CPA, CFA

Auditor-Controller/Treasurer/Tax Collector

**Billable Change
of Ownership**

2012 - 13 Unsecured Supplemental Property Tax Bill
For Assessment Year Beginning July 1, 2012 and Ending June 30, 2013



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PARCEL (APN)	BILL NUMBER	TAX RATE AREA	TAX RATE	TAX DUE
1192201060000	20120909740	018-045	1.30820000%	-\$278.48

ASSESSMENTS & EXEMPTIONS AS OF JUNE 15, 2012	
DESCRIPTION	VALUE
LAND	-\$11,218
PERSONAL PROPERTY	\$0
IMPROVEMENTS BUILDING	-\$10,070
PERSONAL PROPERTY PENALTY	\$0
IMPROVEMENTS PENALTY	\$0
HOMEOWNER EXEMPTION	\$0
VETERAN EXEMPTION	\$0
OTHER EXEMPTIONS	\$0
NET TAXABLE VALUE	-\$21,288

OWNER OF RECORD AS OF JUNE 15, 2012
Protected per CA Govt. Code Sect. 7928.205 et seq.

PROPERTY ADDRESS	LEGAL DESCRIPTION
7842 MC KINLEY AVE	R S B PTN LOT 3 BLK 62 COM AT SW COR LOT 23 TR 2625 TH S 0 DEG 11 M1N E 670 FT TO POB TH S 0 DEG 11 M1N E 45 FT TH E 190 FT TH N 0 DEG 11

VOTER APPROVED TAXES AND SPECIAL ASSESSMENTS				
SERVICE AGENCY	RATE	PHONE NO.	TAXES	
Countywide Tax (Supplemental)	1.00000000%		-\$212.88	
San Bernardino Community College	0.04590000%	(909) 388-6909	-\$9.77	
San Bernardino City Unified	0.09980000%	(909) 381-1152	-\$21.24	
San Bernardino Valley Muni Water Dist	0.16250000%	(909) 387-9200	-\$34.59	

TOTAL AMOUNT DUE	1.30820000%	-\$278.48
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RETAIN THIS PAGE FOR YOUR TAX BILL RECORDS

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2012 - 13 Unsecured Supplemental Property Tax Bill

For Assessment Year Beginning July 1, 2012 and Ending June 30, 2013

IMPORTANT INFORMATION

SUPPLEMENTAL BILL - Billable Change of Ownership ON 06/15/2012 FOR
07/01/2012 - 08/01/2012

PARCEL (APN)	BILL NUMBER	DELINQUENT AFTER
1192201060000	20120909740	February 28, 2013

Detach and mail stub with installment in envelope provided. Write your parcel on your check.

Reference Number / Paid Date / Amount Paid

Due By:

JANUARY 14, 2013

PAID

**AMOUNT DUE AFTER 02/28/2013
(INCLUDES 10% PENALTY)**

Make check payable to:

SBC Tax Collector

268 West Hospitality Lane, First Floor
San Bernardino, CA 92415-0360



IMPORTANT INFORMATION ABOUT YOUR UNSECURED PROPERTY TAX BILL

<p>TAX COLLECTOR</p> <p>sbcountyatc.gov</p> <p>(909) 387 - 8308</p> <p>268 W Hospitality Lane, 1st Floor San Bernardino, CA 92415</p> <p>PAYMENTS: The Tax Collector is responsible for collecting property tax payments. In accordance with Article XIII A of the California Constitution, the tax rate is 1% of the property's full assessed cash value, plus any bond indebtedness and special assessments. Only items drawn in U.S. dollars on U.S. banks are accepted as payment. Partial payments are accepted for unsecured property tax bills, subject to an unsecured partial payment fee per payment. Fees are subject to change each July 1st.</p> <p>WAYS TO PAY:</p> <p>PAY IN PERSON: You may visit the Tax Collector at the above address and pay by check, cash, or card. Credit and debit card payments are charged a fee determined and collected by an outside agency that processes our card payments.</p> <p>PAY AT HOME: Payments by e-check, credit card, or debit card may be made by calling the phone number above or going to our website. Credit and debit card payments are charged a fee determined and collected by an outside agency that processes our card payments. There is no fee for using your checking or savings account to pay your bill.</p> <p>PAY BY MAIL: Make all remittances (check, cashier's check, or money order) payable to SBC Tax Collector, mail them to the above address, and enclose your parcel or bill number(s). <u>No foreign checks accepted.</u> Do not mail currency or coins. Remittance by mail must be USPS postmarked on or before delinquent date to avoid penalty. <u>Many types of postage do not receive a USPS cancellation mark.</u> For information regarding acceptable postmarks, please visit the Understanding Postmarks link at www.sbcountyatc.gov/tax-collector/understanding-postmarks.</p> <p>ONLINE BANKING: Online payments requested through your banking institution must include your parcel number(s) and be received by the Tax Collector's office on or before the delinquent date to avoid penalties. <u>Your banking transaction may not be processed the same day you submit the request, and may not be USPS postmarked, which could result in delinquency.</u> Please contact your bank regarding their procedures to ensure timely payment of taxes.</p> <p>PAYING \$50,000 OR MORE: In accordance with California Revenue and Taxation Code (R&T) §2503.2(b), the Tax Collector requires taxpayers who make an aggregate payment of fifty thousand dollars (\$50,000) or more per year to submit their payments electronically. To make an ACH credit or wire transfer, please call the phone number above or email TCAccounting@sbcountyatc.gov to get the County's bank account information. Alternately, you may pay on our website using e-check or credit card.</p> <p>DELINQUENCY DATE: Taxes on the Unsecured Roll as of July 31 are delinquent if not fully paid on or before August 31; thereafter a penalty of ten percent attaches to them. If not fully paid by the last day of the second succeeding month after the ten percent penalty attaches, an additional penalty of one and one-half percent per month accrues (R&T §2922). If August 31 (or the last day of any month) falls on Saturday, Sunday, or a legal holiday, payments made by 5 p.m. or the close of business, whichever is later, on the next business day are not considered delinquent (R&T §2922(f)). THE ATTACHMENT OF PENALTIES WILL BE FOLLOWED BY FURTHER ACTION BY THE TAX COLLECTOR TO ENFORCE IMMEDIATE PAYMENT. Taxes not fully paid by the delinquent date are also subject to fees, to compensate the Tax Collector for the actual costs of collection up to the time the delinquency is paid (R&T §2922(e)). Fees are subject to change each July 1st.</p> <p>ESPAÑOL: Para información de su factura de impuestos de propiedad en español, por favor visite https://spanish.sbcountyatc.gov o llame al (909) 387-8308.</p>	<p>RETURNED PAYMENTS: A fee is charged for all checks or e-checks returned by the bank for any reason. The record of payment is canceled, and appropriate penalties are applied. Fees are subject to change each July 1st.</p> <p>CERTIFICATE OF LIEN: When the tax is delinquent, the Tax Collector may file for record a certificate specifying the amount of tax and penalty due. This constitutes, for ten years from the recording date, a lien on all personal and real property owned or acquired by the delinquent taxpayer (R&T §2191.3 and 2191.4).</p> <p>ENFORCEMENT OF PAYMENT: TAXES ON THE UNSECURED ROLL MAY BE COLLECTED BY SEIZURE AND SALE OF ANY OF THE FOLLOWING PROPERTY BELONGING OR ASSESSED TO THE ASSESSEE (R&T §2951):</p> <ol style="list-style-type: none"> 1) Personal Property 2) Improvements 3) Possessory Interests <p>IMPORTANT SUPPLEMENTAL UNSECURED TAX INFORMATION</p> <p>Supplemental taxes are determined pursuant to Article XIII A of the California Constitution, which generally requires reappraisal of property due to a change in ownership or new construction. These one-time taxes are pro-rated from the first day of the month following the date of change in ownership, or date of construction completion, to the end of the fiscal year or the date of the next change in ownership, whichever is earlier.</p> <p>SUPPLEMENTAL DUE DATE: Supplemental taxes are due on the date the bill is mailed.</p> <p>SUPPLEMENTAL DELINQUENCY DATE: (1) Supplemental taxes on the Unsecured Roll become delinquent on the last day of the month following the month in which the bill is mailed. If the last day of the month falls on Saturday, Sunday, or a legal holiday, payments made by 5 p.m. or the close of business, whichever is later, on the next business day are not considered delinquent.</p> <p>Thereafter, a delinquent penalty of ten percent attaches. THE ATTACHMENT OF PENALTY WILL BE FOLLOWED BY FURTHER ACTION BY THE TAX COLLECTOR TO ENFORCE IMMEDIATE PAYMENT. Taxes are also subject to fees, to compensate the Tax Collector for the actual costs of collection up to the time the delinquency is paid (R&T §2922(e)).</p> <p>(2) If the taxes are not fully paid on the last day of the second succeeding month after the ten percent penalty attaches pursuant to subdivision (1), an additional penalty of one and one-half percent attaches on the first day of each month thereafter to the time of payment or to the time a court judgment is entered for the amount of unpaid taxes and penalties, whichever occurs first.</p> <p>IMPORTANT REMINDER: You might be eligible for a Property Tax Refund! Please visit www.sbcountyatc.gov/tax-services/property-tax/unclaimed-refunds and look up your parcel to find out if you are eligible.</p> <p>ELECTRONIC TAX BILLS: If you want to receive your property tax bills through email, you may enroll by going to www.sbcountyatc.gov/tax-services/property-tax and looking up your parcel. Complete the simple enrollment process and we will send the authorization link to the email address provided. You must submit the authorization to activate your enrollment.</p>	<p>ASSESSOR</p> <p>arc.sbcounty.gov</p> <p>(909) 387 - 8307</p> <p>222 W Hospitality Lane, 4th Floor San Bernardino, CA 92415</p> <p>ASSESSED VALUE: The County Assessor is responsible for assessing all taxable property values. <u>Any questions regarding valuations or exemptions should be directed to the County Assessor, not the Tax Collector.</u> If the taxpayer disagrees with the assessed value as shown on the front of this tax bill, the taxpayer has the right to an informal assessment review by contacting the County Assessor. Various deadlines apply that are mandated by law. For more information, contact the County Assessor at the phone number above, or dial toll free at (877) 885-7654.</p> <p>If the taxpayer and the County Assessor cannot agree on proper assessed value after an informal assessment review, the taxpayer has the right to file an appeal with the Assessment Appeals Board from July 2 to November 30, inclusive. If the appeal is for a supplemental or escape assessment, it must be submitted within 60 days of the Notice of Assessment's mailing date or postmark date, whichever is later. Mail applications to: Clerk of the Board of Supervisors, 385 N. Arrowhead Avenue, 2nd Floor, San Bernardino, CA 92415-0130 or submit electronically at arc.sbcounty.gov/assessment-appeals. If an informal or formal assessment review is requested, relief from penalties will apply only to the difference between the County Assessor's final determination of value and the value on the assessment roll for the fiscal year covered.</p> <p>Filing an application for reduced assessment does not relieve the applicant from the obligation to pay the taxes on the subject property on or before the applicable due date shown on the tax bill. A \$45.00 fee or fee waiver must accompany each application. For more information visit the above website.</p> <p>OWNERSHIP ON THE LIEN DATE DETERMINES OBLIGATION TO PAY TAXES: The removal or disposal of property after the lien date (January 1) does not relieve the assessee of their tax liability for the ensuing fiscal year (R&T §2192).</p> <p>PROPERTY LIEN DATE: Except as otherwise specifically provided, all tax liens attach annually as of 12:01 a.m., January 1 preceding the fiscal year for which the taxes are levied (R&T §2192). The Tax Collector may enforce the collection of unsecured property taxes at any time subsequent to the entry of the tax lien on the assessment roll (R&T §2902).</p> <p>HOMEOWNER'S EXEMPTION DATA: This data on the bill is applicable on individual residences on which the exemption has been applied and is for information only as required by law.</p> <p>QUESTIONS CONCERNING ASSESSED VALUE SHOULD BE DIRECTED TO THE FOLLOWING:</p> <ol style="list-style-type: none"> 1) Business Personal Property and Leased Equipment (909) 382-3220 2) Marine or Aircraft (909) 382-3220 3) Real Property, contact the Assessor's District Office in your area or (909) 387-8307, or call toll free (877) 885-7654. <p>ADDRESS CHANGES: <u>Mailing address changes may only be made by the owner of record or their pre-designated agent and must be in writing.</u> Please send your request to the Assessor at the above address or write your new address on the back of your bill stub and send it to the Tax Collector. For more information, please visit arc.sbcounty.gov/change-address.</p>
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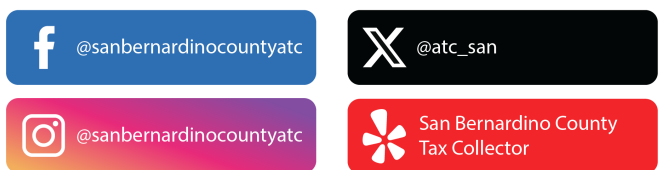
You can pay online via e-check or credit card at

SBCountyATC.gov



Check Conversion: When you provide a paper check as payment, you authorize the Tax Collector either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When information from your check is used to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day your payment is received, and you will not receive your check back from your financial institution.

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