



# Ensen Mason CPA, CFA

## Auditor-Controller/Treasurer/Tax Collector

**Annual**

### 2025 - 26 Secured Property Tax Bill

For Assessment Year Beginning July 1, 2025 and Ending June 30, 2026



**Skip the Line, Pay Online**  
[www.SBCountyATC.gov](http://www.SBCountyATC.gov)

PARCEL (APN)	BILL NUMBER	TAX RATE AREA	1ST INSTALLMENT DUE 11/01/2025	+	2ND INSTALLMENT DUE 02/01/2026	=	TAX DUE
1192201060000	20251632226	018-045	\$2,810.64		\$2,810.63		<b>\$5,621.27</b>

ASSESSMENTS & EXEMPTIONS AS OF JANUARY 01, 2025	
DESCRIPTION	VALUE
LAND	\$92,961
PERSONAL PROPERTY	\$0
IMPROVEMENTS BUILDING	\$284,348
PERSONAL PROPERTY PENALTY	\$0
IMPROVEMENTS PENALTY	\$0
HOMEOWNER EXEMPTION	\$0
VETERAN EXEMPTION	\$0
OTHER EXEMPTIONS	\$0
<b>NET TAXABLE VALUE</b>	<b>\$377,309</b>

OWNER OF RECORD AS OF JANUARY 01, 2025
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 (Secured)	1.00000000%		\$3,773.09	
San Bernardino Community College	0.04989275%	(909) 388-6909	\$188.24	
San Bernardino City Unified	0.08169816%	(909) 381-1152	\$308.25	
San Bernardino Valley Muni Water Dist	0.11000000%	(909) 387-9200	\$415.03	
EHS-*Mosquito and Vector Control-Highland		(800) 442-2283	\$5.62	
City of Highland - *Paramedic tax		(866) 427-4304	\$76.30	
City of Highland - *Solid Waste Program Fee		(909) 864-6861	\$831.00	
*Landscape & Light A-1		(866) 427-4304	\$23.74	

<b>TOTAL AMOUNT DUE</b>	<b>1.24159091%</b>	<b>\$5,621.27</b>
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RETAIN THIS PAGE FOR YOUR TAX BILL RECORDS

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**2025 - 26 Secured Property Tax Bill**

For Assessment Year Beginning July 1, 2025 and Ending June 30, 2026

IMPORTANT INFORMATION		
PARCEL (APN)	BILL NUMBER	DELINQUENT AFTER
1192201060000	20251632226	April 10, 2026

Detach and mail stub with 2nd installment in envelope provided. Write your parcel on your check.

Reference Number / Paid Date / Amount Paid  
000-25-00353850 04/08/2026 \$2,810.63

2

**Due By:**

**FEBRUARY 01, 2026**

**PAID**

**AMOUNT DUE AFTER 04/10/2026  
(INCLUDES 10% PENALTY, PLUS \$10.00 COST)**

Make check payable to:

**SBC Tax Collector**  
268 West Hospitality Lane, First Floor  
San Bernardino, CA 92415-0360



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**2025 - 26 Secured Property Tax Bill**

For Assessment Year Beginning July 1, 2025 and Ending June 30, 2026

IMPORTANT INFORMATION		
PARCEL (APN)	BILL NUMBER	DELINQUENT AFTER
1192201060000	20251632226	December 10, 2025

Detach and mail stub with 1st installment in envelope provided. Write your parcel on your check.

Reference Number / Paid Date / Amount Paid  
000-25-00205590 12/09/2025 \$2,810.64

1

**Due By:**

**NOVEMBER 01, 2025**

**PAID**

**AMOUNT DUE AFTER 12/10/2025  
(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 SECURED PROPERTY TAX BILL**

TAX COLLECTOR	sbcountyatc.gov	(909) 387 - 8308	268 W Hospitality Lane, 1 <sup>st</sup> Floor San Bernardino, CA 92415
<p><b>HOW TAXES ARE CALCULATED:</b> The Tax Collector's office is responsible for collecting property tax payments. This office does not determine the amount of taxes you owe and cannot change the amount due. 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.</p> <p><b>WHEN TAXES ARE DUE:</b> The annual secured bill contains two payment stubs: the first installment is due <b>November 1</b>; the second installment is due <b>February 1</b>. <u>A second notice or tax bill will NOT be mailed to you.</u> The entire tax amount may be paid when the first installment is due; the second installment amount may only be paid separately if the first installment has been paid.</p> <p><b>WAYS TO PAY:</b></p> <p><b>PAY IN PERSON:</b> You may visit the Tax Collector's office 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><b>PAY AT HOME:</b> 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. There is no fee for using your checking or savings account to pay your bill.</p> <p><b>PAY BY MAIL:</b> 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> Checks must be in U.S. dollars, issued from a U.S. bank account. Do not mail currency or coins. Remittance by mail must be USPS postmarked on or before the delinquent date to avoid penalty. <u>Many types of postage do not receive a USPS cancellation mark.</u> Online banking payments generally use one of these types and therefore do not receive a cancellation mark. To see examples of acceptable postmarks, go to <a href="http://www.sbcountyatc.gov/tax-collector/understanding-postmarks">www.sbcountyatc.gov/tax-collector/understanding-postmarks</a>.</p> <p><b>ONLINE BANKING:</b> 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><b>PAYING \$50,000 OR MORE:</b> As per California Revenue and Taxation Code (R&amp;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 <a href="mailto:TCAccounting@sbcountyatc.gov">TCAccounting@sbcountyatc.gov</a> to get the County's bank account information. Alternately, you may pay on our website using e-check or credit card.</p> <p><b>PROPERTY TAX POSTPONEMENT FOR SENIOR CITIZENS, BLIND OR DISABLED PERSONS:</b> The State Controller's Office (SCO) administers the Property Tax Postponement (PTP) program, which allows eligible homeowners to postpone payment on current-year property taxes on their primary residence. PTP applications are accepted from October 1 to February 10 each year. Go to the SCO website at <a href="http://www.ptp.sco.ca.gov">www.ptp.sco.ca.gov</a> for more information. If you have any questions, call (800) 952-5661 or email <a href="mailto:postponement@sco.ca.gov">postponement@sco.ca.gov</a>.</p> <p><b>ELECTRONIC TAX BILLS:</b> If you want to receive your property tax bills through email, you may enroll by going to <a href="http://www.sbcountyatc.gov/tax-services/property-tax">www.sbcountyatc.gov/tax-services/property-tax</a> 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><b>ESPAÑOL:</b> Para información de su factura de impuestos de propiedad en español, por favor visite <a href="https://spanish.sbcountyatc.gov">https://spanish.sbcountyatc.gov</a> o llame al (909) 387-8308.</p> <p><b>AVOID PENALTIES:</b> If taxes are not fully paid by the delinquent dates shown on the tax bill, delinquency penalties and costs are applied by law. If December 10 or April 10 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&amp;T §2619).</p> <p>If taxes are not fully paid by June 30, the parcel becomes tax-defaulted, and redemption penalties and fees are applied by law. If a notice stating "PRIOR YEAR TAXES UNPAID" appears on the front of this bill, the parcel is already tax-defaulted, and those defaulted taxes <b>ARE NOT INCLUDED IN THIS BILL</b>. You may be eligible for a payment plan; call the number above or visit our website for details.</p> <p>If defaulted taxes are not paid or enrolled in a payment plan within five years of the date of default, the parcel is subject to the Tax Collector's power to sell and may be auctioned (R&amp;T §3691). If a notice stating "PROPERTY AT RISK OF TAX SALE" appears on the front of this bill, the parcel is already at risk of being sold. <u>To redeem the parcel, all defaulted taxes, penalties, and fees must be paid with certified funds (cash, cashier's check, money order, or wire transfer) by the last business day before the auction begins.</u> Before making the payment, please check our website, visit our office, or call the number above to confirm the updated amount due.</p> <p><b>RETURNED PAYMENTS:</b> When a check or e-check is returned by the bank for any reason, a returned item fee is added to the amount due. The record of payment is canceled, and appropriate penalties are applied.</p> <p><b>MOBILE HOMES:</b> If a mobile home property tax bill is not paid by June 30, it defaults and is transferred to the Unsecured Tax Roll. A collection fee and redemption penalties are added to the amount due.</p> <p><b>MEMO COPIES:</b> If the front of this bill states "Memo Copy", then the tax bill has been sent to your mortgage company or other authorized agent for payment. This copy has been provided for your reference, as per R&amp;T §2610.6. <u>You are only required to pay taxes if your mortgage company or other authorized agent fails to do so.</u></p> <p><b>SUPPLEMENTAL TAX BILLS:</b> 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. <b>SUPPLEMENTAL TAX BILLS ARE NOT SENT TO YOUR MORTGAGE COMPANY.</b></p> <p><b>ESCAPED ASSESSMENT INSTALLMENT PAYMENTS:</b> If this tax bill is for, or includes, escaped assessments for prior fiscal years, it may be eligible for payment over a four-year period. For details, call the number above.</p> <p><b>TAXPAYER'S RESPONSIBILITY: FAILURE TO RECEIVE A BILL DOES NOT RELIEVE A TAXPAYER'S RESPONSIBILITY TO PAY TAXES WHEN DUE</b> or constitute cause for cancellation of penalty and costs in cases of delinquency (R&amp;T §2610.5). To print or view current year tax bills, please visit our website. Please ensure the bill you are paying is for property on which you are obligated to pay taxes. The Tax Collector is not responsible for payments made on wrong parcels. If you no longer have interest in this property, please return this bill to the Tax Collector or, if known, forward the bill to the new owner.</p> <p><b>IMPORTANT REMINDER:</b> You may be eligible for a property tax refund! Please visit <a href="http://www.sbcountyatc.gov/tax-services/property-tax/unclaimed-refunds">www.sbcountyatc.gov/tax-services/property-tax/unclaimed-refunds</a> and look up your parcel to find out if you're eligible.</p>		
ASSESSOR	arc.sbcounty.gov	(909) 387 - 8307	222 W Hospitality Lane, 4 <sup>th</sup> Floor San Bernardino, CA 92415
<p><b>ASSESSED VALUE:</b> The County Assessor calculates all property values. <u>Any questions regarding valuations or exemptions should be directed to the County Assessor, not the Tax Collector.</u> If you disagree with your property's valuation, you have a right to an informal assessment review with the Assessor. 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. A \$45.00 fee or fee waiver must accompany each appeal application. Applications may be submitted electronically at <a href="https://arc.sbcounty.gov/assessment-appeals">https://arc.sbcounty.gov/assessment-appeals</a> or mailed to the following address:</p> <p>Clerk of the Board of Supervisors 385 N Arrowhead Ave, 2<sup>nd</sup> Floor San Bernardino, CA 92415-0130</p> <p>Requesting an informal review or filing an appeal application does not relieve the applicant from the obligation to pay property taxes by the delinquent dates shown on the tax bill. <u>Relief from penalties shall apply only to the difference between the Assessor's final determination of value and the value on the assessment roll for the fiscal year covered.</u></p>	<p><b>PROPERTY LIEN DATE:</b> Unless otherwise specifically stated on the front of the tax bill, taxes are levied on both real and personal property as they were recorded at 12:01 a.m. on January 1. Subsequent change of ownership or removal of the personal property does not relieve the lien. <u>Any changes of ownership after January 1 are not reflected on the annual tax bill that year.</u></p> <p><b>OWNERSHIP CHANGES:</b> The law requires any person acquiring an interest in real property or a manufactured home subject to property tax to file a Change of Ownership Statement with the Assessor within 45 days of the change.</p> <p><b>ADDRESS CHANGES:</b> Property tax bills are mailed to the mailing address last recorded on the Assessor's roll. All requests for address changes must be made in writing by the owner of record or pre-designated agent. 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 <a href="http://arc.sbcounty.gov/change-address">arc.sbcounty.gov/change-address</a>.</p> <p><b>HOMEOWNER'S EXEMPTION:</b> Homeowners who own and occupy a property as their primary residence as of 12:01 a.m. on January 1 are eligible for a homeowner's exemption. If you qualify and have not filed a claim, call the Assessor at the number above. <u>If you are currently receiving a homeowner's exemption and you no longer owned or occupied this property as your primary residence as of 12:01 a.m. on January 1 then you must, by law, notify the Assessor by December 10 to avoid a penalty.</u></p>		

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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San Bernardino County  
Tax Collector

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**Thank you!**