



STATE BOARD OF EQUALIZATION  
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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