## HOW THE PROPERTY TAX SYSTEM WORKS

## **Overview**

Property tax administration is the responsibility of three departments of the County of San Diego:

- The County Assessor is responsible for determining the taxable value of real and personal property and for preparing the annual assessment roll.
- The County Auditor computes tax rates and applies them to the properties' taxable value to generate the tax roll and tax bills; and is also responsible for allocating and distributing property tax revenues collected to local taxing agencies.
- The County Tax Collector is responsible for billing and collection activities, including the mailing of tax bills, processing of tax bill payments, and maintenance of taxpayer accounts.

**TAX COLLECTOR ASSESSOR AUDITOR CLERK OF THE BOARD** prepares the Local Roll, mails tax bills and which includes the values of real and personal provides tax bill processes Assessment computes tax rates; property located information Appeal applications prepares and maintains throughout the County the tax roll; prepares tax bills STATE BOARD OF **LOCAL BOARD OF EQUALIZATION EQUALIZATION** allocates tax revenue to collects property tax prepares the State Roll, **Local Taxing Agencies** payments and prepares which includes the values (County, Cities, Schools & refunds **Assessment Appeals** of unitary and operating Special Districts) and Boards nonunitary properties Redevelopment Successor Agencies

Figure 2