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** Special Districts) and of unitary and operating Boards nonunitary properties Redevelopment Successor Agencies

Figure 2