## HOW THE PROPERTY TAX SYSTEM WORKS

## **Overview**

Property tax administration is the responsibility of three primary 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.

Additionally, the Clerk of the Board processes applications for assessment appeal. The local Assessment Appeals Board, appointed by the Board of Supervisors, hears appeals and determines the correct value to be used for the period being appealed.

**ASSESSOR AUDITOR TAX COLLECTOR CLERK OF THE BOARD** prepares the local roll, which includes the values mails tax bills and 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 local taxing agencies prepares the State Roll. payments and prepares (County, Cities, Schools & which includes the values refunds Assessment Appeals Special Districts) and of unitary and operating Boards Redevelopment nonunitary properties Successor Agencies

Figure 2