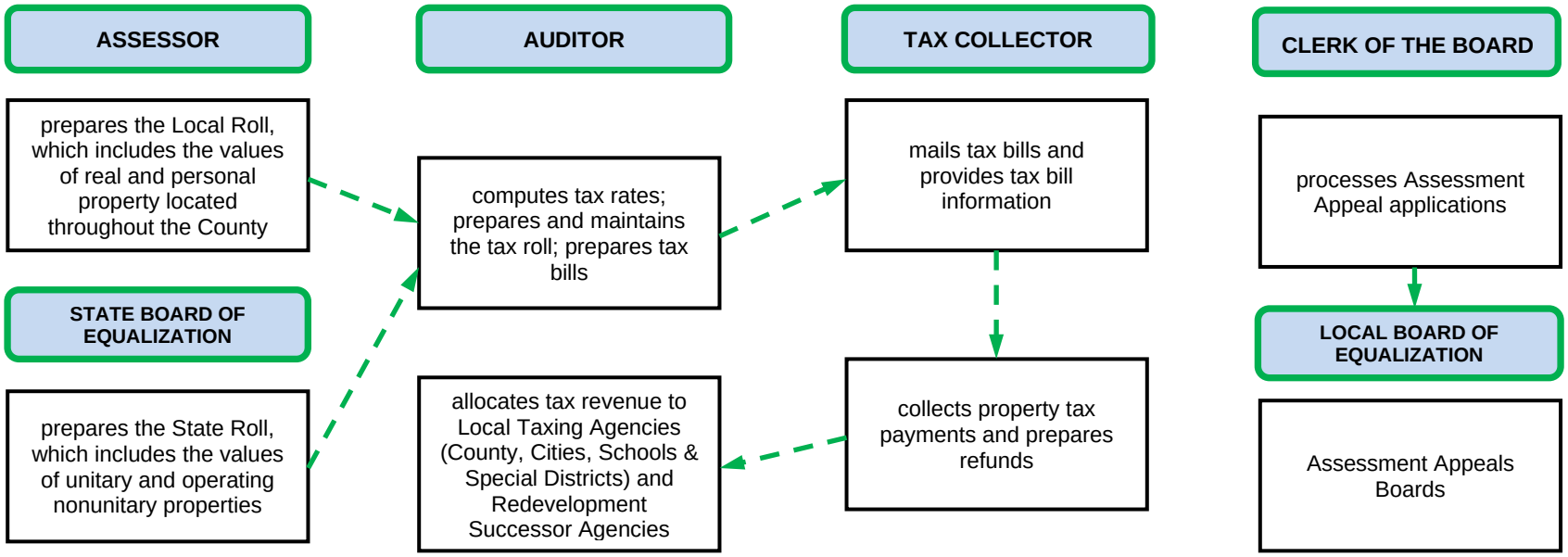
# *HOW THE PROPERTY TAX SYSTEM WORKS*

***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.