How The Property Tax System Works

City & County Agencies
Provides copies of all building permits issued.

Clerk / Recorder
Provides copies of all deeds and other recorded documents.

Assessor
Assesses all real estate and personal property (businesses, manufactured homes, boats, and airplanes) located throughout the entire county.

Auditor-Controller
Receives the assessed valuations from the Assessor and applies the appropriate tax rate to determine the actual amount of property taxes owed.

Treasurer & Tax Collector
Mails out the property tax bills, collects the money, and deposits it in the County Treasury.

Auditor-Controller
Allocates the money to local taxing agencies, including the County, schools and special districts.