

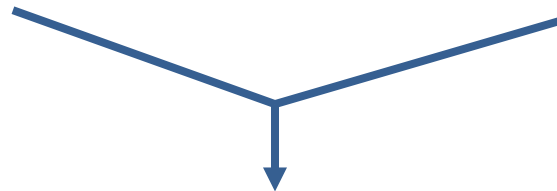
# HOW THE PROPERTY TAX SYSTEM WORKS

**Municipalities**

Provides copies of all building permits issued.

**Recorder**

Provides copies of all deeds and other recorded documents.



**Assessor**

Assesses all real estate and personal property (furniture and equipment used to operate a business) located throughout the entire county.



**Auditor**

Receives the assessments from the Assessor and applies the appropriate tax rate to determine the actual amount of property taxes owed. Mails valuation notices.



**Treasurer**

Mails out the property tax bills, collects and distributes money to local taxing agencies, including the school district, municipalities, county and special districts.

## Distribution of Taxes Collected

