THE PROPERTY TAX SYSTEM AT A GLANCE

1. **PROPERTY OWNER**
   - City & County Planning Departments
     - Provides copies of all building permits.

2. **RECORDEER’S DIVISION of the Solano County Assessor-Recorder’s Dept.**
   - Provides copies of Deeds, Preliminary Changes of Ownership and other pertinent recorded documents.

3. **ASSESSOR’S DIVISION of the Solano County Assessor-Recorder’s Dept.**
   - Identifies ownership of all taxable properties within the County; establishes values for all real, and personal property (businesses, manufactured homes, boats, airplanes) subject to taxation; applies all exemptions. These processes create an “Assessment Roll,” which is delivered to the Auditor-Controller on July 1st each year.

4. **AUDITOR-CONTROLLER**
   - Applies 1% tax rate plus voter-approved or improvement bonds, service fees, and special assessments to the Assessor Roll values to determine actual amount of property taxes owed. These processes create the Extended Roll, which is then turned over to the Tax Collector.

5. **TREASURER - TAX COLLECTOR - COUNTY CLERK**
   - Tax Collector prints and then mails out the Property Tax Bills; collects the tax revenues and deposits into County Treasury.

   **Property Owner**

   **Tax Bill**

   **Tax Payment**

   **AUDITOR-CONTROLLER**

   - Allocates the property tax revenues to local taxing agencies, including the County, schools, cities, libraries and special districts.