## **ASSESSMENT PROCESS**

# Office of Tom J. Bordonaro, Jr., County Assessor

www.slocounty.ca.gov/assessor

San Luis Obispo Office 1055 Monterey Street, Suite D360 San Luis Obispo, CA 93408 (805) 781-5643



Atascadero Office 6565 Capistrano Avenue Atascadero, CA 93422 (805) 461-6143

Assessor

**Auditor** 

Tax Collector

#### Responsibilities of the Assessor's Office

- Locate and inventory all real property and certain personal/business property in the county
- Value all assessable property
- Maintain a record of property ownership for assessment purposes
- Apply property tax exemptions
- Maintain assessment maps for the county
- Maintain tax rate areas on assessment maps

### Responsibilities of the Auditor's Office

- Calculate taxes and tax rates
- Distribute monies collected from taxes to appropriate government entities
- Issue refunds
- Process bonded debt billings, special assessments, and other charges submitted by cities and special districts for collection with property taxes

#### **Responsibilities of the Tax Collector's Office**

- Mail tax bills
- Collect, deposit, and account for all secured, unsecured, and supplemental property taxes
- Provide tax clearance certificates for mobile/manufactured homes
- Issue county business licenses
- Record tax liens for failure to pay unsecured property taxes
- Conduct sales of real property that have delinquent secured property taxes of five years or more

Auditor-Controller-Treasurer-Tax Collector's Office: 1055 Monterey Street, Suite D290 (805) 781-5831

(08-17-21)