THE FLOW OF THE PROPERTY TAX PROCESS County, Cities, **Property Owner/ Tax Collector Special Districts, Auditor** Assessor **Tax Payer Schools** Parcel Ownership & Changes **Submits Fixed Charge Assesses Assessments Property** to be Value Collected on Tax Roll **Extends** the Tax Roll Receives & **Issues Bills** Pays Tax & Collects Bill **Taxes** Allocates & Receives **Distributes** Tax Taxes Revenues