



Property Tax Information

County of Mendocino
Offices of Assessor, Tax Collector & Auditor

Tax Rates & Descriptions

The basic countywide tax rate in Mendocino County is \$1.00 per \$100 of assessed value, or 1% of assessed value. This is the basic tax rate prescribed by Article XIII-A of the California Constitution, more commonly known as Proposition 13. In addition to the 1% tax applicable debt service of one or more of several governing bodies is added to the rate. Those debt service taxes include Special Districts, Cities, School Districts and School District Bonds.

Mendocino County is divided into 261 tax rate areas, each with its own individual funding requirements. Tax rate area codes are designated by a specific numbering system. The primary part of the tax area code (the first 3 digits) designates the school district the parcel is located in. Below is a listing of the primary tax area code designations as well as the college district:

<u>TRA Prefix</u>	<u>School District</u>	<u>College District</u>
001-	Fort Bragg Unified – within city limits	College of the Redwoods *
002-	Arena Union – within city limits	Sonoma Junior College
003-	Ukiah Unified – within city limits	Mendocino College
004-	Willits Unified – within city limits	Mendocino College
052-	Arena Union Elementary	Sonoma Junior College
053-	Anderson Valley Unified	Mendocino College
076-	Fort Bragg Unified	College of the Redwoods *
103-	Manchester Union Elementary	Sonoma Junior College
104-	Mendocino Unified	College of the Redwoods *
105-	Leggett Valley Unified	College of the Redwoods *
112-	Potter Valley Community Unified	Mendocino College
121-	Southern Humboldt (Piercy) Unified	College of the Redwoods *
131-	Round Valley Unified	Mendocino College
153-	Willits Unified	Mendocino College
154-	Ukiah Unified	Mendocino College
155-	Laytonville Unified	Mendocino College

*The College of the Redwoods/Redwoods JC territory was formally transferred to Mendocino Lake Community College on July 1, 2017.

The remaining part of the tax area code (the last 3 digits) designates the other debt service areas that make up the rest of the tax rate. These debt service entities are specifically listed on your tax bill along with their rate. Below are all the debt service entities, their tax bill abbreviations, 2015-16 rates, and bond expiration dates (if available):

<u>Entity</u>	<u>Tax Bill Abbreviation</u>	<u>17-18 Rate</u>
Arena Union Elementary School Bond	ARENA UNIFIED BOND	.018
Anderson Valley Unified Bond	ANDERSON VALLEY UNIF	.060
Fort Bragg Unified Bond	FT BRAGG UNIFIED BOND	.107
Laytonville Unified Bond	LAYTONVILLE UNIF BOND	.127
Mendocino Coast Hospital Bond	MENDOCINO COAST HOSP	.015
Mendocino College Bond	MENDOCINO COLLEGE	.021
Mendocino Unified Bond	MENDOCINO UNIF BOND	.086
Point Arena Joint Union High School Bond	PT ARENA JT HIGH BOND	.019
Potter Valley Unified	POTTER VLY BOND	.056
Redwoods Junior College Bond (see * above)	REDWOODS JC BOND	.011
Round Valley Unified	ROUND VLY UNIF BOND	.001
Sonoma County Junior College Bond 2002	SONOMA JC BOND	.014
Sonoma County Junior College Bond 2014	SONOMA JC BOND	.023
Southern Humboldt Unified Bond	SO HUMBOLDT UNIFIED	.083
Ukiah Unified Bond	UKIAH UNIFIED BOND	.138
Willits Unified Bond	WILLITS UNIFIED BOND	.044