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:

TRA Prefix	School District	College District
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, 2018-19 rates, and bond expiration dates (if available):

Entity	Tax Bill Abbreviation	18-19 Rate
Arena Union Elementary School Bond	ARENA UNIFIED BOND	.019
Anderson Valley Unified Bond	ANDERSON VALLEY UNIF	.050
Fort Bragg Unified Bond	FT BRAGG UNIFIED BOND	.114
Laytonville Unified Bond	LAYTONVILLE UNIF BOND	.128
Mendocino Coast Hospital Bond	MENDOCINO COAST HOSP	.013
Mendocino College Bond	MENDOCINO COLLEGE	.021
Mendocino Unified Bond	MENDOCINO UNIF BOND	.088
Point Arena Joint Union High School Bond	PT ARENA JT HIGH BOND	.016
Potter Valley Unified	POTTER VLY BOND	.061
Redwoods Junior College Bond (see * above)	REDWOODS JC BOND	..011
Round Valley Unified	ROUND VLY UNIF BOND	.051
Sonoma County Junior College Bond 2002	SONOMA JC BOND	.014
Sonoma County Junior College Bond 2014	SONOMA JC BOND	.022
Southern Humboldt Unified Bond	SO HUMBOLDT UNIFIED	.083
Ukiah Unified Bond	UKIAH UNIFIED BOND	.134
Willits Unified Bond	WILLITS UNIFIED BOND	.047