



# 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 | Mendocino College *     |
| 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                      | Mendocino College *     |
| 103-              | Manchester Union Elementary             | Sonoma Junior College   |
| 104-              | Mendocino Unified                       | Mendocino College *     |
| 105-              | Leggett Valley Unified                  | Mendocino College *     |
| 112-              | Potter Valley Community Unified         | Mendocino College       |
| 121-              | Southern Humboldt (Piercy) Unified      | Mendocino College *     |
| 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, 2019-20 rates, and bond expiration dates (if available):

| <u>Entity</u>                              | <u>Tax Bill Abbreviation</u> | <u>19-20 Rate</u> |
|--|------------------------------|-------------------|
| Arena Union Elementary School Bond         | ARENA UNIFIED BOND           | .018              |
| Anderson Valley Unified Bond               | ANDERSON VALLEY UNIF         | .057              |
| Fort Bragg Unified Bond                    | FT BRAGG UNIFIED BOND        | .107              |
| Laytonville Unified Bond                   | LAYTONVILLE UNIF BOND        | .126              |
| Mendocino Coast Hospital Bond              | MENDOCINO COAST HOSP         | .013              |
| Mendocino College Bond                     | MENDOCINO COLLEGE            | .022              |
| Mendocino Unified Bond                     | MENDOCINO UNIF BOND          | .085              |
| Point Arena Joint Union High School Bond   | PT ARENA JT HIGH BOND        | .014              |
| Potter Valley Unified                      | POTTER VLY BOND              | .061              |
| Redwoods Junior College Bond (see * above) | REDWOODS JC BOND             | .011              |
| Round Valley Unified                       | ROUND VLY UNIF BOND          | .077              |
| Sonoma County Junior College Bond 2002     | SONOMA JC BOND               | .013              |
| Sonoma County Junior College Bond 2014     | SONOMA JC BOND               | .024              |
| Southern Humboldt Unified Bond             | SO HUMBOLDT UNIFIED          | .089              |
| Ukiah Unified Bond                         | UKIAH UNIFIED BOND           | .139              |
| Willits Unified Bond                       | WILLITS UNIFIED BOND         | .064              |