



Property Tax Information

County of Mendocino
 Offices of Assessor, Tax Collector & Auditor

Special & Direct Assessments & Levies

In addition to the tax rate applied to the assessed value of property, a number of special districts add charges per agreement with the County Auditor. These assessments are of a specific dollar amount determined by the charging district and are not based on the assessed value of the property. These districts generally include fire, water, and sewer, as well as other districts or direct charges.

Mendocino County is merely the collection agent for these charges. The district is responsible for the establishment and amount of the charge. Corrections or changes to these assessments must be requested by the particular district. Below is a listing of the special and direct assessments currently found on Mendocino County tax bills along with contact information

| <u>District</u> | <u>Address</u> | <u>City, State, Zip</u> | <u>Phone No.*</u> |
|--------------------------------------|----------------------------|--------------------------|-------------------|
| Albion-Little River Fire | P. O. Box 634 | Albion, CA 95410 | 937-4022 |
| Anchor Bay Capital Reserve | 35501 So. Hwy 1, Unit 4 | Gualala, CA 95445 | 884-1546 |
| Anderson Valley CSD | P. O. Box 398 | Boonville, CA 95415 | 895-2075 |
| Brooktrails Fire | 24860 Birch Street | Willits, CA 95490 | 459-2494 |
| Brooktrails Sewer | 24860 Birch Street | Willits, CA 95490 | 459-2494 |
| Brooktrails Water | 24860 Birch Street | Willits, CA 95490 | 459-2494 |
| Caspar South Water | P O Box 744 | Mendocino, CA 95460 | 964-9195 |
| Coast Life Ambulance | NBS, Local Gov't Solutions | Property Owner Services | 800-676-7516 |
| Coast Life Urgent Care | NBS, Local Gov't Solutions | Property Owner Services | 800-676-7516 |
| Comptche CSD | P. O. Box 270 | Comptche, CA 95427 | 937-0760 |
| Covelo CSD Delinquent Sewer | P. O. Box 65 | Covelo, CA 95428 | 983-6888 |
| Elk CSD | P. O. Box 1 | Elk, CA 95432 | 877-1800 |
| Fort Bragg City Fire | 416 N. Franklin St. | Fort Bragg, CA 95437 | 961-2823 |
| Fort Bragg Rural Fire | 141 N. Main St. | Fort Bragg, CA 95437 | 961-2831 |
| Gualala CSD Standby & Usage Fees | P. O. Box 124 | Gualala, CA 95445 | 785-2331 |
| <i>Gualala Sewer *</i> | Contact County Auditor | | 234-6874 |
| Hopland Fire (see Sanel Valley Fire) | | | |
| Irish Beach Water | P. O. Box 67 | Manchester, CA | 900-1104 |
| Lakewood Lighting | 340 Lake Mendocino Dr. | Ukiah, CA 95482 | 463-4363 |
| Little Lake Fire, Meas V & Meas J | P. O. Box 1269 | Willits, CA 95490 | 459-6271 |
| Long Valley Fire | P. O. Box 89 | Laytonville, CA 95454 | 981-6055 |
| Mendocino County Waterworks | 35501 So. Hwy 1, Unit 4 | Gualala, CA 95445 | 884-1546 |
| Mendocino Fire Protection District | P. O. Box 901 | Mendocino, CA 95460 | 937-0131 |
| Mendocino Unified Maintenance | P. O. Box 1154 | Mendocino, CA 95460 | 937-5868 |
| Pace – Cal First | | | 800-969-4382 |
| Pace – Ygrene | | | 866-807-6864 |
| Pace – Cal Hero Riverside | | | 800-969-4382 |
| Pacific Reefs Water | P. O. Box 314 | Albion, CA 95410 | |
| Point Arena Sewer | P. O. Box 67 | Point Arena, CA 95468 | 882-2122 |
| Redwood Coast Fire | P. O. Box 245 | Point Arena, CA 95468 | 882-1833 |
| Redwood Valley-Calpella Fire | P. O. Box 385 | Redwood Valley, CA 95470 | 485-8121 |
| Sanel Valley Fire (Hopland Fire) | P. O. Box 463 | Hopland, CA 95449 | 744-1222 |
| South Coast Fire | P. O. Box 334 | Gualala, CA 95445 | 884-4700 |
| Southern Humboldt Hospital | 733 Cedar St. | Garberville, CA 95440 | 923-3921 |
| Ukiah Valley Fire | 1500 So State St. | Ukiah, CA 95482 | 462-7921 |
| Ukiah Valley Fire Measure B | 1500 So State St. | Ukiah, CA 95482 | 462-7921 |
| Ukiah Valley Sanitation District | 151 Laws Ave #B | Ukiah, CA 95482 | 462-4429 |
| Williamson Act Replacement | Contact County Assessor | | 234-6800 |
| Willits Meadowbrook Manor San | 111 E. Commercial St. | Willits, CA 95490 | 459-7123 |
| Willits Sewer | 111 E. Commercial St. | Willits, CA 95490 | 459-7123 |

* Per Improvement Bond Act of 1915

Improvement Bond Act of 1915 and Mello-Roos

Senate Bill 1122 took effect on January 1, 2002. The bill requires sellers of real property to disclose certain information pertaining to any known special assessment that have been imposed pursuant to the Improvement Bond Act of 1915 and are being paid as part of the property taxes.

Mendocino County now has only one such district, which is Gualala Sewer as noted above. If you are being charged on your tax bill for this assessment, please note the specific legal requirements in Government Code Section 53754 or consult with your real estate agent.

This bill also requires the disclosure of special taxes pursuant to the Mello-Roos Community Facilities Act. There are no Mello-Roos bonds in Mendocino County.