



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:

District	Address	City, State, Zip	Phone No.
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	884-9641
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
Change in Ownership Penalty	Contact County Assessor		463-4311
Coast Life Support	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	884-1715
Gualala Sewer *	Contact County Auditor		463-4382
Hopland Fire (see Sanel Valley Fire)			
Irish Beach Water	P. O. Box 67	Manchester, CA	684-6244
Lakewood Lighting	340 Lake Mendocino Dr.	Ukiah, CA 95482	463-4076
Little Lake Fire	74 E. Commercial St.	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	884-9641
Mendocino Fire Protection District	P. O. Box 944	Mendocino, CA 95460	937-0131
Mendocino Unified Maintenance	P. O. Box 1154	Mendocino, CA 95460	937-5868
Nuisance Abatement	501 Low Gap Rd, Rm 1440	Ukiah, CA 95482	463-4281
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
Secured Escaped Assmts by Year	Contact County Auditor		463-4382
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	387 N State St, Suite 101	Ukiah, CA 95482	462-4429
Williamson Act Replacement	Contact County Assessor		463-4311
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.