



# 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	
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
<a href="#">Brooktrails Fire</a>	24860 Birch Street	Willits, CA 95490	459-2494
<a href="#">Brooktrails Sewer</a>	24860 Birch Street	Willits, CA 95490	459-2494
<a href="#">Brooktrails Water</a>	24860 Birch Street	Willits, CA 95490	459-2494
Change in Ownership Penalty	Contact County Auditor		463-4382
Coast Life Support	NBS, Local Gov't Solutions	Property Owner Services	800-676-7516
Comptche CSD	P. O. Box 359	Comptche, CA 95427	
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
<a href="#">Gualala Sewer *</a>	Contact County Auditor		463-4382
Hopland Fire (see Sanel Valley Fire)			
Irish Beach Water	P. O. Box 67	Manchester, CA	877-3275
Little Lake Fire	74 E. Commercial St.	Willits, CA 95490	459-6271
Long Valley Fire	P. O. Box 89	Laytonville, CA 95454	984-6055
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	964-9347
Mendocino Unified Maintenance	P. O. Box 1154	Mendocino, CA 95460	937-5868
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
<a href="#">Southern Humboldt Hospital</a>	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
Willits Meadowbrook Manor			
Sanitation District	111 E. Commercial St.	Willits, CA 95490	459-7121
<a href="#">Willits Sewer</a>	111 E. Commercial St.	Willits, CA 95490	459-7121

\* 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 being paid as part of the property taxes that have been imposed pursuant to the Improvement Bond Act of 1915.

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.