



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 253 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	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	Sonoma Junior College
053-	Anderson Valley Unified	Mendocino College
076-	Fort Bragg Unified	College of the Redwoods
103-	Manchester Union	Sonoma Junior College
104-	Mendocino Unified	College of the Redwoods
105-	Leggett Valley Unified	College of the Redwoods
112-	Potter Valley Unified	Mendocino College
121-	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 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, 2009-10 rates, and bond expiration dates:

<u>Entity</u>	<u>Tax Bill Abbreviation</u>	<u>09-10 Rate</u>	<u>Expiration</u>
Arena Union Elementary School Bond	ARENA UNION ELEM	.023	2043
City of Willits Bond	WLTS 75 SWR BOND	.006	2016
Fort Bragg Unified Bond	FB UNIF BOND	.059	2047
Hopland Public Utility Bond	HOPLAND PUD	.011	2014
Laytonville Unified Bond	LYTNVILL BOND	.061	2025
Mendocino Coast Hospital Bond	MENDO CST HOSP	.010	2030
Mendocino College Bond	MENDO COLLEGE	.023	2031
Mendocino Community Services Bond	MENDOCINO CSD	.010	2014
Mendocino Unified Bond	MENDO UNIF BOND	.061	2031
Point Arena Joint Union High School Bond	PA HIGH BOND	.006	2020
Redwoods Junior College Bond	RDWDS JC BOND	.013	2028
Sonoma County Junior College Bond	SONOMA BOND	.025	2027
Ukiah Unified Bond	UKIAH UNIF BD	.116	2032
Westport Water Bond	WESTPORT WATER BIR	.007	2016
Willits Unified Bond	WILLITS UNIF BD	.023	2020