



# 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	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 Elementary	Sonoma Junior College
053-	Anderson Valley Unified	Mendocino College
076-	Fort Bragg Unified	College of the Redwoods
103-	Manchester Union Elementary	Sonoma Junior College
104-	Mendocino Unified	College of the Redwoods
105-	Leggett Valley Unified	College of the Redwoods
112-	Potter Valley Community Unified	Mendocino College
121-	Southern Humboldt (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, 2015-16 rates, and bond expiration dates (if available):

<u>Entity</u>	<u>Tax Bill Abbreviation</u>	<u>15-16 Rate</u>	<u>Expiration</u>
Arena Union Elementary School Bond	ARENA UNIFIED BOND	.017	2043
Anderson Valley Unified Bond	ANDERSON VALLEY UNIF	.043	
Fort Bragg Unified Bond	FT BRAGG UNIFIED BOND	.107	2047
Laytonville Unified Bond	LAYTONVILLE UNIF BOND	.035	2025
Mendocino Coast Hospital Bond	MENDOCINO COAST HOSP	.015	2030
Mendocino College Bond	MENDOCINO COLLEGE	.024	2031
Mendocino Unified Bond	MENDOCINO UNIF BOND	.091	2031
Point Arena Joint Union High School Bond	PT ARENA JT HIGH BOND	.021	2020
Redwoods Junior College Bond	REDWOODS JC BOND	.010	2028
Round Valley Unified	ROUND VLY UNIF BOND	.001	
Sonoma County Junior College Bond	SONOMA JC BOND	.016	2027
Southern Humboldt Unified Bond	SO HUMBOLDT UNIFIED	.107	
Ukiah Unified Bond	UKIAH UNIFIED BOND	.131	2032
Westport Water Bond	WESTPORT WATER BIR	.017	2016
Willits Unified Bond	WILLITS UNIFIED BOND	.051	2020