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TAX RATES FOR THE FISCAL YEAR 2002-03

Your County is required by Article XIII-A (Proposition 13) of the California Constitution to collect and distribute all property taxes and assessments, not only for its own operation, but for the operation and debt service charges for the cities, school districts, and special districts within its boundaries as well. Each rate is the product of the basic \$1.00 rate provided by Article XIII-A and the debt service of the several governing bodies that are extended over the various code areas represented.

A code area is a parcel or group of parcels of property which are within the boundaries of identical taxing agencies and are used in order that a total uniform tax rate may be applied to a given area. The county is divided into 243 code areas, each of which with its own individual fund requirements. The number of the code area in which your parcel is located appears on your tax statement. After locating this code area number, find the number in this book to find your total tax rate including all components.

The tax rates shown are applied to each one hundred dollars (\$100) of net valuation.

The fund numbers shown help to identify the taxing entities for each code area. Fund and account number 1100-0000 appears in all code areas. This is the Countywide Ad Valorem Tax (\$1.00). Fund and account number 1100-1110 is the Unitary Debt Service rate which is applied to utility company values. The fund and account numbers which begin with a 2 (ie: 2110, 2960) are Special District assessments, while the numbers beginning with a 5 (ie: 5000) are for School Districts, and numbers beginning with a 6 (ie: 6000) are for School District Bonds.

When there is a need for information it is important to know which Public Official to call. Questions pertaining to valuation of property and exemptions should be directed to the Assessor; those pertaining to district valuations, tax levies or rates, bond issues and requirements should be directed to the Auditor-Controller; those pertaining to distribution of tax bills, tax redemption, taxes paid, sales of property for unpaid taxes, and redemption of tax defaulted property should be directed to the Tax Collector.

Respectfully submitted,

Dennis Huey, Auditor-Controller