

# MENDOCINO COUNTY

## GENERAL INFORMATION FOR TAXPAYERS

All property is assessed to the parties owning, claiming, possessing or controlling it as of 12:01 a.m., January 1 of each year. All claims for exemption from taxation must be filed with the County Assessor between 12:01 a.m., January 1 and 5:00 p.m., February 15 of each year. Failure to file exemptions may be deemed and treated as a waiver of such exemption by such person.

THE TAX RATES for bonded indebtedness are fixed annually on or before September 1 of each year by the County Board of Supervisors. THE TAX RATE for other than bonded indebtedness is set by law at \$1.00 per hundred dollars of full cash valuation. This \$1.00 is distributed to the County, Schools, Cities and Special Districts in accordance with the provisions of Proposition 13.

COUNTY TAXES are due and delinquent each year in all Counties of the State as follows:

- ❖ First Installment due November 1, Delinquent December 10
- ❖ Second Installment due February 1, Delinquent April 10

The entire tax may be paid at the time the First Installment is due. Write the County Tax Collector for amount of current County Taxes.

First Installment Taxes are due November 1, if unpaid, are delinquent December 10, at 5:00 p.m., and thereafter a delinquent penalty of 10 percent attached to them. Second Installment Taxes due February 1, if unpaid, are delinquent April 10 at 5:00 p.m., and thereafter a delinquent penalty of 10 percent attached to them plus costs of \$10.00.

A \$1.50 Redemption Fee will be charged on each separately valued parcel sold to the State after June 13, 1947; with respect to those parcels sold after June 12, 1969, a \$2.00 Redemption Fee will be charged. A \$5.00 Redemption Fee will be charged on those parcels sold between January 1, 1979 and December 31, 1983. A \$15.00 Redemption Fee will be charged on those parcels sold after January 1, 1984. Additional penalties accrue as of the first of each month until the "tax sold" parcel has been paid in full.

Write to the County Tax Collector, 501 Low Gap Road, Room 1060, Ukiah, California 95482 for estimates on cost of redeeming delinquent property sold to the State.

**MENDOCINO COUNTY  
TABLE SHOWING COUNTY TAX RATES  
AND VALUATION FROM 1965-2002**

<u>YEAR</u>	COUNTY WIDE <u>RATE</u>	<u>FULL CASH VALUATION SECURED AND UNSECURED</u>	<u>ANNUAL PERCENTAGE INCREASE</u>
1965	.788	398,691,360	
1966	.730	419,703,800	
1967	.903	449,078,040	
1968	.828	514,256,524	
1969	.803	516,683,680	
1970	.860	528,673,240	
1971	.910	676,223,600	
1972	.878	721,819,120	
1973	.860	772,544,520	
1974	.843	920,989,440	
1975	.843	910,493,400	
1976	.825	1,027,252,000	
1977	.800	1,035,066,760	
1978	*	1,284,561,404	
1979	*	1,442,871,960	12.32%
1980	*	1,615,210,372	11.94%
1981	*	1,801,809,336	11.55%
1982	*	1,973,790,833	9.54%
1983	*	2,148,563,993	8.85%
1984	*	2,399,536,508	11.68%
1985	*	2,536,014,661	5.69%
1986	*	2,680,470,090	5.70%
1987	*	2,823,885,454	5.35%
1988	*	2,980,899,995	5.56%
1989	*	3,001,181,052	0.68%
1990	*	3,304,402,147	10.10%
1991	*	3,579,600,012	8.33%
1992	*	3,812,838,593	6.52%
1993	*	4,015,563,880	5.32%
1994	*	4,238,104,523	5.54%
1995	*	4,439,932,473	4.76%
1996	*	4,649,791,807	4.72%
1997	*	4,871,533,782	4.77%
1998	*	5,107,261,513	4.84%
1999	*	5,356,153,852	4.87%
2000	*	5,647,595,923	5.44%
2001	*	5,990,573,803	6.07%
2002	*	6,323,294,655	5.55%

\*Proposition 13 property tax rate limitation

**TAX RATES ESTABLISHED BY THE BOARD OF SUPERVISORS  
OF MENDOCINO COUNTY FOR FISCAL YEAR 2002-03**

Basic Tax Rate.....\$1.00

Unitary Debt Service.....\$ .114

**OTHER VOTER APPROVED INDEBTEDNESS RATES**

**UNIFIED SCHOOL DISTRICT RATES**

Ukiah Lease Purchase.....	\$		.110
Anderson Valley Unified School Building Loan.....			.001
Potter Valley Unified Bond.....			.014
Laytonville Unified Bond.....			.069
Mendocino Unified Bond.....			.015
Willits Unified Bond.....			.017

**HIGH SCHOOL DISTRICT RATE**

Point Arena Joint Union High School Bond.....	\$		.020
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**JUNIOR COLLEGE DISTRICT RATE**

Sonoma County Junior College Bond.....	\$		.025
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**SPECIAL DISTRICTS**

Hopland Public Utility Bond.....	\$		.019
Westport Water Bond.....			.036
Laytonville Water Bond.....			.199
Mendocino Community Services Bond.....			.019
Mendocino Coast Hospital Bond.....			.009

**INCORPORATED CITIES**

City of Willits Bond.....	\$		.006
Fort Bragg Municipal Improvement Bond.....			.015