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COUNTY OF MENDOCINE

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JAN 1 3 2023

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steve@mkilex.com

January 9, 2020

Mendocino County Board of Supervisors

501 Low Gap Road, Room 1010

Ukiah, CA 95482

Re: Claim for Tax Refund Under Revenue & Taxation Code §§ 5096 & 5097

on behalf of James H. Calvert.

Dear Members of the Board of Supervisors:

This office represents James H. Calvert ("Mr. Calvert"). Mr. Calvert is the sole trustee of the James H. Calvert Separate Property Trust, dated May 25, 2012 ("Trust"). The Trust is the owner of ten (10) assessor parcels of real property in the Albion-Little River area. A map of the real property owned by the Trust is attached as Exhibit A ("Property").

Pursuant to Revenue and Taxation §§ 5096 and 5097, Mr. Calvert requests that the Board of Supervisors of Mendocino County immediately issue an order directing and authorizing the controller of the County to refund him the illegally collected tax installments that were paid to the County of Mendocino pursuant to Albion-Little River Fire Protection District ("District") Special Parcel Tax, Measure M ("Measure M").

Since July 1, 2015, the Property owned by Mr. Calvert has been subject to the District's Special Parcel Tax, Measure M. The County of Mendocino has assessed, levied, and collected a total of \$5,188.64 for the Property owned by Mr. Calvert. An itemized list of the assessor parcels and the amount paid for each assessment is attached hereto as Exhibit B.

The Mendocino County Assessor has informed us that the following website depicts the State Responsibility Areas in Mendocino County: https://bof.fire.ca.gov/projects-andprograms/state-responsibility-area-viewer/. The referenced website establishes that the Property referenced in Exhibit A and all of the Albion and the Albion-Little River Fire Protection District is located in a State Responsibility Area ("SRA"). According to the above-referenced website, Mr. Calvert's Property is within a SRA.

Wildland fire protection in California is the responsibility of either the state, local

Mendocino County Board of Supervisors January 9, 2020

RE: James H. Calvert Tax Refund

government, or the federal government. A SRA is an area where the state has financial responsibility for wildland fire protection. Public Resources Code § 4102, defines a SRA as an area of the state in which the financial responsibility of preventing and suppressing fires is primarily the responsibility of the state.

The Property owned by Mr. Calvert is commercial timberland. It is subject to Non-industrial Timber Management Plan Number: 1-03NTMP-005MEN ("NTMP"), and most parcels are zoned as Timber Production Zones ("TPZ")

Mr. Calvert's Property is commercial timberland. Commercial timberland that is located within a SRA cannot be included as part of a local fire district. Health and Safety Code § 13811 addresses the inclusion of land classified as SRA within a local fire district, and it specifically provides:

"Territory which has been classified as a state responsibility area may also be included in local districts, except for commercial forest lands which are timbered lands declared to be in a state responsibility area. . . . Upon the inclusion of a state responsibility area in a district, whether by formation or annexation, the state shall retain its responsibility for fire suppression and prevention on timbered, brush, and grass-covered lands. The district shall be responsible for fire suppression and prevention for structures in the area and may provide the same services in the state responsibility area as it provides in other areas of the district." (Health and Safety Code §13811, emphasis added.)

As the County is likely aware, the California First District Court of Appeal recently affirmed the referenced law as it applies to Measure M and the District in the published decision of Mendocino Redwood Company, LLC v. County of Mendocino, Defendant, and Albion-Little River Fire Protection District, Intervenor and Appellant, 42 Cal. App. 5th 896. A copy of the published decision is attached as Exhibit C. The referenced case is subject to legal citation, and is a precedent setting case in Mendocino County and the state of California.

Since Mr. Calvert's commercial timberland is not part of the Albion-Little River Fire Protection District, it is not subject to a levy for taxes under Measure M. In accordance with Revenue and Taxation §§ 5096 and 5097, the County must refund the last four years of taxes paid by Mr. Calvert, and refrain from issuing future tax bills for his Property. Enclosed as Exhibit D is the formal claim for refund executed Mr. Calvert, as required by Revenue and Taxation §§ 5096 and 5097.

We request that the County issue an immediate refund in the amount of \$5,188.64 to Mr. Calvert. Please do not hesitate to contact me if you care to discuss the issue. Thank you

Mendocino County Board of Supervisors January 9, 2020

RE: James H. Calvert Tax Refund

in advance for your assistance.

Sincerely,

Stephen F. Johnson

Encl.

cc: Christian Curtis, Acting County Counsel For Mendocino County- Sent Via Email
Terry Gross, Esq., Attorney for Albion-Little River Fire Protection District- Sent Via
Email & US Mail; Mendocino County Assessor-Hand delivered
Client

EXHIBIT A

EXHIBIT A

~/

EXHIBIT B

EXHIBIT B

EXHIBIT B

Amounts Paid by James H. Calvert, Trustee of the James H. Calvert Separate Property Trust, dated May 25, 2012

A. <u>2016-2017</u>

Parcel Number:

Assessment Per Parcel

\$25.00/year

\$91.24/year

\$50.00/year

\$822.50/year

\$75.00/year

\$25.00/year

\$100.00/year

\$25.00/year

\$58.42/year

\$25.00/year

Total Paid in 2016-2017: \$1,297.16

B. <u>2017-2018:</u>

Parcel Number:

Assessment Per Parcel

\$25.00/year

\$91.24/year

\$50.00/year

\$822.50/year

\$75.00/year

\$25.00/year

\$100.00/year

EXHIBIT B

\$25.00/year

\$58.42/year

\$25.00/year

Total Paid in 2017-2018: \$1,297.16

C. 2018-2019

Parcel Number:

Assessment Per Parcel

\$25.00/year

\$91.24/year

\$50.00/year

\$822.50/year

\$75.00/year

\$25.00/year

\$100.00/year

\$25.00/year

\$58.42/year

\$25.00/year

Total Paid in 2018-2019: \$1,297.16

D. 2019-2020

Parcel Number:

Assessment Per Parcel

\$25.00/year

\$91.24/year

\$50.00/year

\$822.50/year

\$75.00/year

\$25.00/year

\$100.00/year

\$25.00/year

\$58.42/year

\$25.00/year

Total Paid in 2019-2020: \$1,297.16

Total Combined Amounts Paid by The James H. Calvert Separate Property Trust from 2016 to 2020:

1. Total Paid in 2016-2017: \$1,297.16

2. Total Paid in 2017-2018: \$1,297.16

3. Total Paid in 2018-2019: \$1,297.16

4. Total Paid in 2019-2020: \$1,297.16

Total: \$5,188.64

Total Amount Paid by the James H. Calvert Separate Property Trust Pursuant to Measure M: \$5,188.64

EXHIBIT C

EXHIBIT C

Mendocino Redwood Co., LLC v. County of Mendocino

Court of Appeal of California, First Appellate District, Division Two
November 6, 2019, Opinion Filed
A155737

Reporter

42 Cal. App. 5th 896 *; 2019 Cal. App. LEXIS 1201 **; 2019 WL 6464220

MENDOCINO REDWOOD COMPANY, LLC, Plaintiff and Respondent, v. COUNTY OF MENDOCINO, Defendant; ALBION LITTLE RIVER FIRE PROTECTION DISTRICT, Intervener and Appellant. Mannon, King, Johnson & Wipf, Stephen F. Johnson, James F. King, Michaelyn P. Wipf and Zachary S. Stephens for Plaintiff and Respondent.

Subsequent History: [**1] The Publication Status of this Document has been Changed by the Court from Unpublished to Published December 2, 2019.

Judges: Opinion by Kline, P. J., with Richman and Miller, JJ., concurring.

Opinion by: Kline, P. J.

Prior History: Superior Court of Mendocino County, No. SCUK CVG 16-67455, David A. Riemenschneider, Judge.

Mendocino Redwood Co. v. County of Mendocino, 2019 Cal. App. Unpub. LEXIS 7391 (Cal. App. 1st Dist., Nov. 6, 2019)

Counsel: Terry N. Gross for Intervener and Appellant.

Opinion

KLINE, P. J.—Albion Little River Fire Protection District (District) appeals from the trial court's judgment in favor of Mendocino Redwood Company, LLC (MRC), following a court trial. The court found that MRC's commercial timberland parcels are not part of the District and that MRC was therefore entitled to a refund of tax payments it made to the County of

Mendocino (County)¹ pursuant to an ordinance (Measure M), which imposed a special tax on parcel owners within the District for fire protection. On appeal, the District contends MRC's refund claims were barred because they challenged the validity of Measure M, which was validated [**2] and immune from review by the time MRC filed its complaint. We shall affirm the judgment.

FACTUAL AND PROCEDURAL BACKGROUND

The District is a public volunteer fire district organized under <u>Health and Safety Code section 13800 et seq.</u>² The entire District lies within a state responsibility area. MRC is a commercial timberland operator qualified to do [*899] business in the County. MRC owns 63 parcels totaling 8,269.54 acres of commercial timberland within the geographical boundaries of the District.³

On June 11, 2014, the District adopted an ordinance that levied a special parcel tax, at the rate of \$75 per unit, for fire protection, suppression, prevention, and other related services within the District. On July 9, the District approved a resolution adopting the ordinance and, in a special election held on November 4, 82 percent of District voters approved

Measure M.⁴

Beginning in July 2015, the County assessed, levied, and collected the special tax on the MRC parcels on behalf of the District. MRC's first tax payment pursuant to Measure M was due on December 15, 2015, in the amount of \$9,834.18. Since then, MRC has paid all Measure M taxes owed, under protest. MRC filed timely claims with the Mendocino County Board of Supervisors seeking [**3] refunds of its tax payments for the first two installments, paid in December 2015 and March 2016. The board denied both claims.

On May 9, 2016, MRC filed a complaint for property tax refund against the County, followed by a first amended complaint on June 16. The court permitted the District to file a complaint in intervention, which it did on November 22. Subsequently, the County, the District, and MRC entered into a stipulation providing that, until the matter was resolved, MRC did not need to file additional claims for refunds when future installments were paid and that all such payments would be deemed made under protest.

On February 16, 2017, MRC filed a second amended complaint for property tax refund against the County and the District, pursuant to <u>Revenue and Taxation Code sections 5096</u> and <u>5097</u>, in which it alleged that the MRC parcels "were not included in the District because they were commercial forest lands and timbered lands declared to be in a state responsibility area within the meaning of <u>[section] 13811</u>. [¶] The County

¹ The County, a defendant in the trial court, is not a party to this appeal.

² All further statutory references are to the Health and Safety Code unless otherwise indicated.

³ Based on the calculations of District board member Steven Acker, 23,790.32 acres of land are within the geographical boundaries of the District, including 14,207 acres of timber producing land.

⁴ The parties submitted a joint statement of stipulated facts for trial, in which they set forth many of these pertinent undisputed facts.

of Mendocino unlawfully assessed, levied and collected the Albion Parcel Tax on the MRC Parcels" MRC requested declaratory relief and a refund of all Measure M taxes paid to the County.

On June 2, 2017, [**4] the court overruled the District's demurrer to the second amended complaint, and on April 5, 2018, the court denied the District's motion for summary judgment.

[*900]

On September 12, 2018, following a court trial, the court issued a statement of decision in which it concluded that MRC's parcels were not part of the District, that the County had "erroneously and illegally assessed and charged" MRC for the Measure M special taxes, and that MRC was entitled to a refund of all such taxes it had paid, in the amount of \$60,870.08, with interest. Also on September 12, the court entered its judgment after court trial.

On October 26, 2018, the District filed a notice of appeal.

DISCUSSION

Measure M provides in relevant part: "Whereas, A proposed tax for all units, of the special tax per year shall be assessed on all real property ... within the boundaries of [the] District. ... [¶] ... [¶] Now Therefore Be it Resolved, that the foregoing uniform schedules and rates ... shall be applied to the parcels within the District"

The District contends the judgment should be reversed because MRC's refund claims belatedly challenged the validity of Measure M long after it was validated and immune [**5] from review. (See <u>Code Civ. Proc.</u>, §§ 860, 863.) MRC counters that its action did not challenge the validity of Measure M and hence, the 60-day statute of limitations contained in the validation statutes is inapplicable. Instead, according to MRC, its claim for a refund is subject to the four-year statute of limitations found in <u>Revenue and Taxation Code section 5097</u>, <u>subdivision (a)(2)</u>.

Because resolution of this issue involves interpretation of several statutes, and the parties have stipulated to the relevant facts, the issue presents a question of law subject to de novo review. (Ailanto Properties, Inc. v. City of Half Moon Bay (2006) 142 Cal. App. 4th 572, 582 [48 Cal. Rptr. 3d 340].)

(1) The statutory provisions in question include the validation statutes, Code of Civil Procedure section 860, et seg., which " 'provide an expedited process by which certain public agency actions may be determined valid and not subject to attack.' [Citations.]" (Golden Gate Hill Development Co., Inc. v. County of Alameda (2015) 242 Cal. App. 4th 760, 765 [195 Cal. Rptr. 3d 209] (Golden Gate), citing Kaatz v. City of Seaside (2006) 143 Cal. App. 4th 13, 29-31 [49 Cal. Rptr. 3d 95], City of Ontario v. Superior Court (1970) 2 Cal.3d 335, 340-342 [85 Cal. Rptr. 149, 466 P.2d 693].) Code of Civil Procedure section 860, which authorizes a public agency to bring a validation action, provides: "A public agency may upon the existence of any matter which under any other law is authorized to be determined pursuant to this chapter, and for 60 days thereafter. bring an action in the superior court of the county [*901] in which the principal office

of the public agency is located to forest lands which are timbered lands determine the validity of such matter. The declared to be in a state responsibility action shall be in the nature of a area. ... Upon inclusion of a state proceeding in [**6] rem." responsibility area in a district, whether by

(2) Under Code of Civil Procedure section 863, if the relevant public agency does not initiate validation proceedings. interested person may bring an action within the time and in the court specified in Section 860 to determine the validity of such matter. ..." (Code Civ. Proc., § 863.) An action brought pursuant to Code of Civil Procedure section 863 is known as a "reverse validation" action. (See Golden Gate, supra, 242 Cal. App. 4th at p. 764, fn. 3.) "If no action is brought within the 60-day timeframe, the public is 'forever barred from contesting the validity of the agency's action in a court of law.' [Citations.]" (Id. at p. 766.) (3) Government Code section *50077.5* provides that the validation statutes "appl[y] to any judicial action or proceeding to validate, attack, review, set aside, void, or annul an ordinance or resolution approved by the voters ... that levies a special tax." (Gov. Code, § 50077.5, subd. (a).)

The District argues that because MRC's action challenged the validity of Measure M, it was required to bring a validation action within 60 days of the measure's passage and, because it did not do so, it is now barred from bringing this tardy refund action. (See <u>Code Civ. Proc., §§ 860, 863; Gov. Code, § 50077.5, subd. (a)</u>.)

The trial court, however, found that a different statute governs this case, <u>section</u> <u>13811</u>, which provides in relevant part: "Territory which has been classified as a state responsibility area may be included in a district, except for [**7] commercial

forest lands which are timbered lands declared to be in a state responsibility area. ... Upon inclusion of a state responsibility area in a district, whether by formation or annexation, the state shall retain its responsibility for fire suppression and prevention on timbered, brush, and grass-covered lands. The district shall be responsible for fire suppression and prevention for structures in the area and may provide the same services in the state responsibility area as it provides in other areas of the district."

In its statement of decision, the court explained that the facts of this case. including those set forth in the joint statement of stipulated facts. "show conclusively that the subject parcels owned by MRC fall squarely within the language of [section] 13811. Even though MRC's parcels in question are within the geographical boundaries of the District, they are otherwise excluded from the District by virtue of the quoted language from [section] 13811. Although evidence shows that Cal Fire (the Department of Forestry and Fire Protection) has a similar interpretation of the meaning of that code [*902] section, which interpretation is entitled to substantial deference, such deference is not [**8] needed given that the meaning of the statute is so clear and plain.5

⁵ Helge Eng, the deputy director of resource management for Cal Fire, who testified at trial as an expert on Cal Fire rules and regulations, had testified that both in his professional opinion and in the view of Cal Fire, commercial timberland within a state responsibility area is not part of a local fire district. This opinion was based primarily on <u>section 13811</u>, which excludes commercial forest lands from local fire districts. Because Cal Fire considered MRC's parcels to be timbered lands located within a state responsibility area, Cal Fire did not consider those parcels to actually be part of the

"The court's ruling in this case does not require the court invalidate any portion of the District's Ordinance. The District's Ordinance reads in relevant part as follows: 'the foregoing uniform schedules and rates ... shall be applied to the parcels within the District.' MRC's parcels are by statute not within the District therefore, the Ordinance does not apply to the parcels in question. The court finds that this is a matter of applicability, not validity." The court further found that whether the District or voters may have believed that the Ordinance would encompass MRC's parcels was irrelevant, given the plain language of Measure M.6 The court therefore "expressly determine[d] that this case is not a reverse validation case." (See Code Civ. Proc., § 863.) Finally, the court concluded that MRC's parcels "are not part of the District, that the County erroneously and illegally assessed and charged MRC said taxes, that MRC paid said taxes and perfected their legal challenge to the payment of said taxes, and that MRC is now entitled to a refund of said taxes paid in the amount of \$60,870.08," with interest accrued until entry of judgment. [**9]

In its September 12, 2018 judgment after court trial, the court "declare[d] that the taxes assessed by the County pursuant to Measure M were erroneously and unlawfully assessed and levied against MRC's parcels because such parcels are not part of the District pursuant to <u>section</u>

District.

<u>13811</u>, and the District consequently lacks the authority to tax the parcels," and ordered the County to refund MRC the full amount of taxes paid.

(4) We agree with the trial court that MRC's action did not challenge the validity of Measure M. Rather, MRC claimed it was entitled to a refund of all special taxes it paid under Measure M because those taxes were "[e]rroneously or illegally "[i]llegally assessed or collected" and levied" by the [*903] County. (Rev. & Tax. Code, § 5096, subds. (b), (c);7 see Sierra Investment Corp. v. County of Sacramento (1967) 252 Cal. App. 2d 339, 345 [60 Cal. Rptr. 519] [describing Stewart etc. Co. v. County of Alameda (1904) 142 Cal. 660 [76 P. 481] as indicating "that taxes paid as the result of an erroneous assessment are erroneously collected"].) As the court observed-and as the parties iointly stipulated-the entire District lies within a state responsibility area and MRC owns 63 parcels of commercial timberland within the geographical boundaries of the District. (5) Under the plain language of <u>section 13811</u>, territory "classified as a state responsibility area may be included in a district, except for commercial forest [**10] lands which are timbered lands declared to be in a state responsibility area," for which "the state shall retain its responsibility for fire suppression and prevention," while "[t]he district shall be responsible for fire suppression and prevention for structures in the area" (§ 13811, italics added.)

(6) Because, pursuant to section 13811,

⁶ The court further noted that evidence regarding how the District responded to calls or whether it was reimbursed by Cal Fire was not relevant to the issue before it, stating: "On its face, this would appear to cause some unfairness to the District, but the District may have other recourse for that apparent unfairness, or this may yet require a legislative resolution."

⁷ <u>Revenue and Taxation Code section 5096</u> provides in relevant part: "Any taxes paid before or after delinquency shall be refunded if they were: [¶] ... (b) Erroneously or illegally collected. [¶] (c) Illegally assessed or levied."

MRC's commercial timberland parcels are not included in the District, Measure M is simply inapplicable to those parcels and the four-year statute of limitations found in subdivision (a)(2) of Revenue and Taxation Code section 5097 applies to MRC's action. MRC's action was therefore timely, and it was entitled to a refund of the Measure M taxes that the County "[e]rroneously or illegally collected" and "[i]llegally assessed or levied." (Rev. & Tax. Code, § 5096, subds. (b), (c).)

This case is distinguishable from Golden Gate, which both the District and MRC discuss. In that case, the plaintiff had filed an action seeking a refund of taxes paid under two measures that taxed real property owners within a school district, on the ground that the tax rates in the measures improperly imposed different rates on residential and nonresidential properties and properties of different sizes. (Golden Gate, supra, 242 Cal. App. 4th at p. 763.) The trial court sustained defendant's demurrer without leave [**11] to amend, and Division Five of this District affirmed, finding that the plaintiff "has not shown there is a basis for its refund claim independent of the alleged invalidity of the Measures." (Id. at p. 764.) Indeed, the plaintiff had "admit[ted] that it could have challenged the validity of the Measures through a validation action and that the Measures were long ago deemed valid by operation of the validation statutes." (Id. at p. 768.)

The Golden Gate court further explained: "In the language of <u>Revenue and Taxation</u> <u>Code section 5096, subdivisions (b)</u> and <u>(c)</u>, the taxes for which [the plaintiff] seeks a refund were not '[e]rroneously or illegally

collected' or '[i]llegally assessed or levied.' because the Measures had been deemed valid. [*904] On the other hand, taxpayers like [the plaintiff] remain free to present claims for refunds not based on the validity of the Measures themselves, such as claims based on errors in implementation of the Measures or based on other matters specified in Revenue and Taxation Code section 5096. [Citation.]" (Golden Gate, supra, 242 Cal. App. 4th at p. 771; cf. Embarcadero Mun. Improvement Dist. v. County of Santa Barbara (2001) 88 Cal. App. 4th 781, 792 [107 Cal. Rptr. 2d 6] I"Those cases where the courts have permitted lawsuits brought beyond the 60day [validation] period alleged illegal implementation of a validated action"].) MRC challenged Measure M's implementation, i.e., its applicability to MRC's commercial timberland parcels, [**12] not the validity of the measure itself when properly applied to parcels actually within the District.8

For the reasons stated, we conclude the trial court properly entered judgment in favor of MRC in its action for a refund of the Measure M tax payments made to the County under protest.

⁸ We also find unpersuasive the District's argument that the court's judgment "defeats a key objective of the validation statutes: to limit the extent to which delay due to litigation threatens a public entity's ability to operate financially." Again, because MRC's commercial timberland, under the relevant statutes and undisputed facts, is plainly not a part of the District, MRC's action did not challenge the validity of Measure M and its special tax for parcels within the District, but only claimed that the County improperly levied and collected Measure M taxes on its land, which is *not* within the District. In spite of any unfortunate financial impact this litigation may have on the District, the validation statutes and the policy behind their enactment are simply inapplicable here.

DISPOSITION

The judgment is affirmed. Costs on appeal are awarded to respondent, Mendocino Redwood Company, LLC.

Richman, J., and Miller, J., concurred.

End of Document

EXHIBIT D

EXHIBIT D

Affidavit for Refund of Real Property Taxes

I, James H. Calvert, being first duly sworn, depose:

- 1. I am the sole trustee of the James H. Calvert Separate Property Trust, dated May 25, 2012 ("Trust").
- 2. I make this affidavit pursuant to the provisions of § 5096 of the Revenue and Taxation Code of the State of California, claiming refund of taxes that have been erroneously or illegally collected, illegally assessed or levied, or paid on Assessor's clerical error, or erroneous property information supplied by the assessee because the Property is not within the jurisdiction of the Albion-Little River Fire Protection District.
- 3. Pursuant to Measure M, the Albion-Little River Fire Protection District Special Parcel Tax, taxes were assessed and levied against the property described in Paragraph 1 above in the amount of \$5,188.64. I paid the balance of such taxes assessed and levied against the property pursuant to Measure M to the County of Mendocino. Copies of the tax bills verifying the amount of taxes assessed and collected pursuant to Measure M from the Trust are collectively attached as Exhibit 1.
- 4. I am rightfully entitled to a tax refund of the \$5,118.64 for the taxes that were paid from 2016 to 2020 pursuant to Measure M for the reasons set forth in the foregoing claim. A refund of such payment has not previously been made by the County.

Dated: //3/20	
1	
	James H. Calvert

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document

	JURAT JURAT	
	State of California Columbia Ab	
	County of Demi	
	Subscribed and sworn to (or affirmed) before me on this	
A	2019, by James H. Calvert, who proved to me on the b	asis of satisfactory evidence to be the
2320	person who appeared before me.	
	Signature Athono Grani	ATOURO MICHEAL GIAVANNI NOTARY PUBLIC
		STATE OF COLORADO NOTARY ID 20184018944 MY COMMISSION EXPIRES MAY 2, 2022

EXHIBIT 1

EXHIBIT 1



MENDOCINO COUNTY SECURED TAX STATEMEN FOR FISCAL YEAR JULY 1, 2019 TO JUNE 30, 202

PROPERTY INFORMATION

ASSESSMENT NUMBER: 44962

TAX RATE AREA: 104-011

PARCEL NUMBER: LOCATION:

ACRES: 23.37

LIEN DATE OWNER: CALVERT JAMES HITTEE

SEE REVERSE FOR IMPORTANT INFORMATION

Please Bring Entire Bill When Paying in Person.

Your Canceled Check is Your Best Receipt.

0000041224

13 - 13 - 138

CALVERT JAMES HITTEE

DISCOVER





See reverse for electronic payment information

TELEPHON	IE NUMBERS	COUNTY VALUES AND EXEMPTIONS	
Tax Collection Address Change Exemptions Assessed Values Tax Rates Personal Property	(707) 234-6875 (707) 234-6800 (707) 234-6801 (707) 234-6800 (707) 234-6859 (707) 234-6815	VALUE DESCRIPTION LAND IMPROVEMENTS PERSONAL PROPERTY HOMEOWNER'S EXEMPTION OTHER EXEMPTION	VALUE 3,622
		NET ASSESSED VALUE	3,622

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS						
TELEPHONE NUMBERS (707)234-6860 (707)234-2898 (707)961-1234 (707)937-5868 (707)937-4022 (707)961-4610	DESCRIPTION COUNTY WIDE BASE TAX REDWOODS JC BOND MENDOCINO COAST HOSP MENDOCINO UNIF BOND ALBION LITTLERVR FIRE COAST HLTHCARE MEAS C	TAX RATE PERCENT 1.000 .011 .013 .085 DIRECT CHARGE DIRECT CHARGE	AGENCY TAXES/CHARGES 36.22 .38 .46 .3.06 .58.42 .144,00			

DUE	AND	PAY	ABLE	ON	11/1/2019
 				•	, .,

1ST INSTALLMENT

\$ 121.27

DELINQUENT AFTER 12/10/2019

DUE AND PAYABLE ON 2/1/2020

2ND INSTALLMENT

\$ 121.27

DELINQUENT AFTER 4/10/2020

TOTAL TAXES \$ 242.54

RETURN THIS STUB WITH YOUR PAYMENT

PLEASE MAKE CHECK PAYABLE TO:

MENDOCINO COUNTY TAX COLLECTOR 501 LOW GAP RD., ROOM #1060 UKIAH, CA 95482

2ND INSTALLMENT PAYMENT CAN NOT BE ACCEPTED UNLESS THE 1ST INSTALLMENT HAS BEEN PAID.

ASSESSED TO ▼

CALVERT IAMES IN TIEE

▲ DETACH HERE ▲

2ND INSTALLMENT PAYMENT STUB

MENDOCINO COUNTY SECURED PROPERTY TAXES

PARCEL NUMBER	TAX RATE AREA	ASSESSMENT NO.	
	104-011	44962	

2020

IF PAID BY 4/10/2020

\$ 121.27

10% PENALTY COST CHARGE

\$ 12.12 \$ 20.00

AFTER APRIL 10, 2020 PAY THIS AMOUNT



MENDOCINO COUNTY SECURED TAX STATEMEN FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

2015 - 2016

PROPERTY INFORMATION

ASSESSMENT NUMBER: 44817

PARCEL NUMBER: LOCATION:

LIEN DATE OWNER: CALVERT JAMES HITTEE

SEE REVERSE FOR IMPORTANT INFORMATION

Please Bring Entire Bill When Paying in Person.

Your Canceled Check is Your Best Receipt.

041511

CALVERT JAMES HITTEE

DISCOVER





ELECTRONIC CHECK CREDIT CARD OR ELECTRONIC CHECK PAYMENT

BY PHONE: 1-800-617-2276

OR BY INTERNET VISIT www.officialpayments.com (convenience fees may apply - see reverse)

9 - 13 - 129

TELEPHON	IE NUMBERS	COUNTY VALUES AND EXEMPTIONS	
Tax Collection Address Change Exemptions Assessed Values Tax Rates Personal Property	(707) 234-6875 (707) 234-6800 (707) 234-6801 (707) 234-6800 (707) 234-6862 (707) 234-6815	VALUE DESCRIPTION LAND IMPROVEMENTS PERSONAL PROPERTY HOMEOWNER'S EXEMPTION OTHER EXEMPTION	<u>VALUE</u> 17,765
		NET ASSESSED VALUE	17,765

TAX RATE AREA: 104-011

ACRES: 10.00

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS					
TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES		
(707)234-6862 (707)234-6860 (707)961-1234 (707)937-5868 (707)937-4022	COUNTY WIDE BASE TAX REDWOODS JC BOND MENDOCINO COAST HOSP MENDOCINO UNIF BOND ALBION LITTLERVR FIRE	1.000 .010 .015 .091 DIRECT CHARGE	177.64 1.76 2.66 16.16 25.00		

DUE AND PAYABLE ON 11/1/2015		DUE AND PAYABLE ON 2/1/2016		
1ST INSTALLMENT	\$ 111.61	2ND INSTALLMENT	\$ 111.61	TOTAL TAXES
DELINQUENT AFT	ER 12/10/2015	DELINQUENT AF	TER 4/10/2016	\$ 223.22



SHARI L. SCHAPMIRE TREASURER-TAX COLLECTOR 501 Low Gap Road, Room #1060 Ukiah, CA 95482

www.co.mendocino.ca.us/tax

MENDOCINO COUNTY SECURED TAX STATEMEN FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

2015 - 2016

PROPERTY INFORMATION

ASSESSMENT NUMBER: 44648

TAX RATE AREA: 104-011

PARCEL NUMBER: LOCATION:

ACRES: 36.50

LIEN DATE OWNER: CALVERT JAMES H TTEE

SEE REVERSE FOR IMPORTANT INFORMATION

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041507

CALVERT JAMES HITTEE







ELECTRONIC CHECK

CREDIT CARD OR ELECTRONIC CHECK PAYMENT BY PHONE: 1-800-617-2276

OR BY INTERNET VISIT www.officialpayments.com (convenience fees may apply - see reverse)

5 - 13 - 129

TELEPHONE NUMBERS COUNTY VALUES AND EXEMPTIONS VALUE DESCRIPTION **VALUE** Tax Collection (707) 234-6875 Address Change (707) 234-6800 LAND 5,074 Exemptions (707) 234-6801 **IMPROVEMENTS Assessed Values** (707) 234-6800 PERSONAL PROPERTY Tax Rates (707) 234-6862 HOMEOWNER'S EXEMPTION Personal Property (707) 234-6815 OTHER EXEMPTION

> NET ASSESSED VALUE 5,074

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS

TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
(707)234-6862	COUNTY WIDE BASE TAX	1.000	50.74
(707)234-6860	REDWOODS JC BOND	.010	.50
(707)961-1234	MENDOCINO COAST HOSP	.015	.76
(707)937-5868	MENDOCINO UNIF BOND	.091	4.60
(707)937-4022	ALBION LITTLERVR FIRE	DIRECT CHARGE	91.24

DHE		PA	/ARI	FON	11/1/2015	•
	\neg	$\Gamma \wedge 1$		L VIV	11/1/2013	,

1ST INSTALLMENT \$73.92

DELINQUENT AFTER 12/10/2015

DUE AND PAYABLE ON 2/1/2016

2ND INSTALLMENT

\$ 73.92

DELINQUENT AFTER 4/10/2016

TOTAL TAXES \$ 147.84



MENDOCINO COUNTY SECURED TAX STATEMEN FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

2015 - 2016

PROPERTY INFORMATION

ASSESSMENT NUMBER: 44813

TAX RATE AREA: 104-011

PARCEL NUMBER: LOCATION:

ACRES: 20.00

LIEN DATE OWNER: CALVERT JAMES HITTEE

CALVERT JAMES HITTEE

SEE REVERSE FOR IMPORTANT INFORMATION

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041508





CHECK

CREDIT CARD OR ELECTRONIC CHECK PAYMENT

BY PHONE: 1-800-617-2276

OR BY INTERNET VISIT www.officialpayments.com

(convenience fees may apply - see reverse)

6 - 13 - 129

TELEPHON	E NUMBERS	COUNTY VALUES AND EXEMPTIONS	
Tax Collection Address Change Exemptions Assessed Values Tax Rates Personal Property	(707) 234-6875 (707) 234-6800 (707) 234-6801 (707) 234-6800 (707) 234-6862 (707) 234-6815	VALUE DESCRIPTION LAND IMPROVEMENTS PERSONAL PROPERTY HOMEOWNER'S EXEMPTION	<u>VALUE</u> 35,533
,,	(, 20, 20, 0	OTHER EXEMPTION	0.5
		NET ASSESSED VALUE	35,533

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS				
TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES	
(707)234-6862 (707)234-6860 (707)961-1234 (707)937-5868 (707)937-4022	COUNTY WIDE BASE TAX REDWOODS JC BOND MENDOCINO COAST HOSP MENDOCINO UNIF BOND ALBION LITTLERVR FIRE	1.000 .010 .015 .091 DIRECT CHARGE	355.32 3.54 5.32 32.32 50.00	

DUE AND PAYABLI	E ON 11/1/2015	DUE AND PAYABL	E ON 2/1/2016	
1ST INSTALLMENT	\$ 223.25	2ND INSTALLMENT	\$ 223.25	TOTAL TAXES
DELINQUENT AFTI	ER 12/10/2015	DELINQUENT AF	TER 4/10/2016	\$ 446.50



SHARI L. SCHAPMIRE TREASURER-TAX COLLECTOR 501 Low Gap Road, Room #1060

www.co.mendocino.ca.us/tax

Ukiah, CA 95482

MENDOCINO COUNTY SECURED TAX STATEMEN FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

2015 - 2016

PROPERTY INFORMATION

ASSESSMENT NUMBER: 44814

PARCEL NUMBER:

LOCATION:

LIEN DATE OWNER: CALVERT JAMES HITTEE

SEE REVERSE FOR IMPORTANT INFORMATION

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041509

CALVERT JAMES H TTEE





ELECTRONIC

CREDIT CARD OR ELECTRONIC CHECK PAYMENT BY PHONE: 1-800-617-2276

OR BY INTERNET VISIT www.officialpayments.com (convenience fees may apply - see reverse)

7 - 13 - 129

TELEPHONE NUMBERS

(707) 234-6875

Address Change

Tax Collection

Exemptions

Assessed Values

Tax Rates Personal Property

(707) 234-6800 (707) 234-6801

(707) 234-6800 (707) 234-6862

(707) 234-6815

COUNTY VALUES AND EXEMPTIONS

LAND

TAX RATE AREA: 104-011

ACRES: 329.00

IMPROVEMENTS

VALUE DESCRIPTION

PERSONAL PROPERTY

HOMEOWNER'S EXEMPTION OTHER EXEMPTION

NET ASSESSED VALUE

50.708

VALUE

50.708

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS

TELEPHONE NUMBERS DESCRIPTION TAX RATE PERCENT **AGENCY TAXES/CHARGES** (707)234-6862 COUNTY WIDE BASE TAX 1.000 507.08 (707)234-6860 REDWOODS JC BOND .010 5.06 7.60 (707)961-1234 (707)937-5868 MENDOCINO COAST HOSP MENDOCINO UNIF BOND .015 .091 46.14 (707)937-4022 ALBION LITTLERVR FIRE DIRECT CHARGE 822.50

DUE AND PAYABLE OF	N 1	11/1/2015
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1ST INSTALLMENT

\$ 694.19

DELINQUENT AFTER 12/10/2015

DUE AND PAYABLE ON 2/1/2016

2ND INSTALLMENT

\$ 694.19

DELINQUENT AFTER 4/10/2016

TOTAL TAXES \$1,388.38



SHARI L. SCHAPMIRE TREASURER-TAX COLLECTOR 501 Low Gap Road, Room #1060 Ukiah, CA 95482

www.co.mendocino.ca.us/tax

MENDOCINO COUNTY SECURED TAX STATEMEN FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

2015 - 2016

PROPERTY INFORMATION

ASSESSMENT NUMBER: 44816

TAX RATE AREA: 104-011

PARCEL NUMBER:

ACRES: 30.00

LOCATION:

LIEN DATE OWNER: CALVERT JAMES HITTEE

SEE REVERSE FOR IMPORTANT INFORMATION

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041510

8 - 13 - 129

CALVERT JAMES HITTEE

DISCOVER



ELECTRONIC

CREDIT CARD OR ELECTRONIC CHECK PAYMENT BY PHONE: 1-800-617-2276

OR BY INTERNET VISIT www.officialpayments.com

(convenience fees may apply - see reverse)

TELEPHON	E NUMBERS	COUNTY VALUES AND EXEMPTION	VS
Tax Collection	(707) 234-6875	VALUE DESCRIPTION	VALUE
Address Change Exemptions Assessed Values Tax Rates	(707) 234-6800 (707) 234-6801 (707) 234-6800 (707) 234-6862	LAND IMPROVEMENTS PERSONAL PROPERTY	53,299
Personal Property	(707) 234-6815	HOMEOWNER'S EXEMPTION OTHER EXEMPTION	
		NET ASSESSED VALUE	53,299

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS					
TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES		
(707)234-6862 (707)234-6860 (707)961-1234 (707)937-5868 (707)937-4022	COUNTY WIDE BASE TAX REDWOODS JC BOND MENDOCINO COAST HOSP MENDOCINO UNIF BOND ALBION LITTLERVR FIRE	1.000 .010 .015 .091 DIRECT CHARGE	532.98 5.32 7.98 48.50 75.00		

DUE AND PAYABLE	ON 11/1/2015	DUE AND PAYAB	LE ON 2/1/2016	
1ST INSTALLMENT	\$ 334.89	2ND INSTALLMENT	\$ 334.89	TOTAL TAXES
DELINQUENT AFTE	R 12/10/2015	DELINQUENT AI	FTER 4/10/2016	\$ 669.78



MENDOCINO COUNTY SECURED TAX STATEMEN FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

2015 - 2016

PROPERTY INFORMATION

ASSESSMENT NUMBER: 44820

PARCEL NUMBER:

LOCATION:

LIEN DATE OWNER: CALVERT JAMES HITTEE

SEE REVERSE FOR IMPORTANT INFORMATION

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041514

CALVERT JAMES HITTEE





CREDIT CARD OR ELECTRONIC CHECK PAYMENT

BY PHONE: 1-800-617-2276

OR BY INTERNET VISIT www.officialpayments.com (convenience fees may apply - see reverse)

12 - 13 - 129

TAX RATE AREA: 104-011

ACRES: 10.00

COUNTY VALUES AND EXEMPTIONS

VALUE

17,765

Tax Collection **Address Change** (707) 234-6875

TELEPHONE NUMBERS

(707) 234-6800 (707) 234-6801

Exemptions Assessed Values

(707) 234-6800

Tax Rates

Personal Property

(707) 234-6815

(707) 234-6862

VALUE DESCRIPTION

LAND

IMPROVEMENTS

PERSONAL PROPERTY

HOMEOWNER'S EXEMPTION OTHER EXEMPTION

NET ASSESSED VALUE

17,765

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VILLER OPER IVELLIVES	TAYING AGENOV DIBEOT OLLABORA	4310 0050141 100505
	2. IMAIIVIS AISTIVI, 1 I SIKEL 3 (.HG.R/s#%	ANII COLITA ACCECCMENTO
	S, TAXING AGENCY DIRECT CHARGES	AND SEECIAL ASSESSIVEN IS

TELEBUONE MUSEUPED				
TELEPHONE NUMBERS	<u>DESCRIPTION</u>	TAX RATE PERCENT	AGENCY TAXES/CHARGES	
(707)234-6862 (707)234-6860 (707)961-1234 (707)937-5868 (707)937-4022	COUNTY WIDE BASE TAX REDWOODS JC BOND MENDOCINO COAST HOSP MENDOCINO UNIF BOND ALBION LITTLERVR FIRE	1.000 .010 .015 .091 DIRECT CHARGE	177.64 1.76 2.66 16.16 25.00	

DUE AND PAYABLE ON 11/1/2015

1ST INSTALLMENT

\$ 111.61

DELINQUENT AFTER 12/10/2015

DUE AND PAYABLE ON 2/1/2016

2ND INSTALLMENT

\$ 111.61

DELINQUENT AFTER 4/10/2016

TOTAL TAXES \$ 223.22



MENDOCINO COUNTY SECURED TAX STATEMEN

FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

2015 - 2016

PROPERTY INFORMATION

ASSESSMENT NUMBER: 44325

PARCEL NUMBER:

LOCATION:

TAX RATE AREA: 104-011

ACRES: 40.00

LIEN DATE OWNER: CALVERT JAMES HITTEE

SEE REVERSE FOR IMPORTANT INFORMATION

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041506

CALVERT JAMES H TTFF







CREDIT CARD OR ELECTRONIC CHECK PAYMENT BY PHONE: 1-800-617-2276

OR BY INTERNET VISIT www.officialpayments.com (convenience fees may apply - see reverse)

4 - 13 - 129

COUNTY VALUES AND EXEMPTIONS

TELEPHONE NUMBERS

Tax Collection Address Change (707) 234-6875

(707) 234-6800

(707) 234-6801

Assessed Values Tax Rates

Exemptions

Personal Property

(707) 234-6815

(707) 234-6800

(707) 234-6862

VALUE DESCRIPTION

LAND

IMPROVEMENTS

PERSONAL PROPERTY

HOMEOWNER'S EXEMPTION

OTHER EXEMPTION

NET ASSESSED VALUE

6,400

VALUE

6,400

VOTER APPROVED TAXES	TAVILIO AOELION BIREOR	

TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
(707)234-6862 (707)234-6860 (707)961-1234 (707)937-5868 (707)937-4022	COUNTY WIDE BASE TAX REDWOODS JC BOND MENDOCINO COAST HOSP MENDOCINO UNIF BOND ALBION LITTLERVR FIRE	1.000 .010 .015 .091 DIRECT CHARGE	64.00 .64 .96 5.82 100.00

DUE AND PAYABLE ON 11/1/2015

1ST INSTALLMENT

\$ 85.71

DELINQUENT AFTER 12/10/2015

DUE AND PAYABLE ON 2/1/2016

2ND INSTALLMENT

\$ 85.71

DELINQUENT AFTER 4/10/2016

TOTAL TAXES \$ 171.42



SHARI L. SCHAPMIRE TREASURER-TAX COLLECTOR 501 Low Gap Road, Room #1060 Ukiah, CA 95482

MENDOCINO COUNTY SECURED TAX STATEMEN FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

2015 - 2016

PROPERTY INFORMATION

ASSESSMENT NUMBER: 44818

PARCEL NUMBER:

LOCATION:

LIEN DATE OWNER: CALVERT JAMES HITTEE

TAX RATE AREA: 104-011

ACRES: 10.00

SEE REVERSE FOR IMPORTANT INFORMATION

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041512

CALVERT JAMES HITTFF

DISCOVER





CHECK ELECTRONIC

1.600

CREDIT CARD OR ELECTRONIC CHECK PAYMENT BY PHONE: 1-800-617-2276

OR BY INTERNET VISIT www.officialpayments.com (convenience fees may apply - see reverse)

10 - 13 - 129

TELEPHON	IE NUMBERS	COUNTY VALUES AND EXEMPTIONS	
Tax Collection Address Change Exemptions Assessed Values Tax Rates Personal Property	(707) 234-6875 (707) 234-6800 (707) 234-6801 (707) 234-6800 (707) 234-6862 (707) 234-6815	VALUE DESCRIPTION LAND IMPROVEMENTS PERSONAL PROPERTY HOMEOWNER'S EXEMPTION OTHER EXEMPTION	VALUE 1,600

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS					
TELEPHONE NUMBERS (707)234-6862 (707)234-6860 (707)961-1234 (707)937-5868 (707)937-4022	DESCRIPTION COUNTY WIDE BASE TAX REDWOODS JC BOND MENDOCINO COAST HOSP MENDOCINO UNIF BOND ALBION LITTLERVR FIRE	TAX RATE PERCENT 1.000 .010 .015 .091 DIRECT CHARGE	AGENCY TAXES/CHARGES 16.00 .16 .24 1.44 25.00		

NET ASSESSED VALUE

DUE AND PAYABLE	ON 11/1/2015	DUE AND PAYABLI	E ON 2/1/2016	
1ST INSTALLMENT	\$ 21.42	2ND INSTALLMENT	\$ 21.42	TOTAL TAXES
DELINQUENT AFTE	R 12/10/2015	DELINQUENT AFT	ΓER 4/10/2016	\$ 42.84



MENDOCINO COUNTY SECURED TAX STATEMEN FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

2015 - 2016

PROPERTY INFORMATION

ASSESSMENT NUMBER: 44826 PARCEL NUMBER:

LOCATION:

TAX RATE AREA: 104-011

ACRES: 23.37

LIEN DATE OWNER: CALVERT JAMES HITTEE

SEE REVERSE FOR IMPORTANT INFORMATION

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041515

CALVERT JAMES HITTEE

DISCOVER





CREDIT CARD OR ELECTRONIC CHECK PAYMENT

BY PHONE: 1-800-617-2276

OR BY INTERNET VISIT www.officialpayments.com

(convenience fees may apply - see reverse)

TELEPHONE NUMBERS

COUNTY VALUES AND EXEMPTIONS

Tax Collection

(707) 234-6875

VALUE DESCRIPTION

13 - 13 - 129

VALUE

Address Change

(707) 234-6800 (707) 234-6801

LAND

3,248

Exemptions Assessed Values

(707) 234-6800

IMPROVEMENTS PERSONAL PROPERTY

Tax Rates Personal Property (707) 234-6862 (707) 234-6815

HOMEOWNER'S EXEMPTION

OTHER EXEMPTION

NET ASSESSED VALUE

3.248

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS

TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
(707)234-6862	COUNTY WIDE BASE TAX REDWOODS JC BOND MENDOCINO COAST HOSP MENDOCINO UNIF BOND ALBION LITTLERVR FIRE	1.000	32.48
(707)234-6860		.010	.32
(707)961-1234		.015	.48
(707)937-5868		.091	2.94
(707)937-4022		DIRECT CHARGE	58.42

DUE AND PAYABLE ON 11/1/2015

\$ 47.32

DELINQUENT AFTER 12/10/2015

1ST INSTALLMENT

DUE AND PAYABLE ON 2/1/2016

2ND INSTALLMENT

\$47.32

DELINQUENT AFTER 4/10/2016

TOTAL TAXES \$ 94.64



SHARI L. SCHAPMIRE TREASURER-TAX COLLECTOR 501 Low Gap Road, Room #1060 Ukiah, CA 95482

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MENDOCINO COUNTY SECURED TAX STATEMEN'

FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

2015 - 2016

PROPERTY INFORMATION

ASSESSMENT NUMBER: 44819

PARCEL NUMBER:

LOCATION:

Tax Collection

Exemptions

Tax Rates

Address Change

Assessed Values

Personal Property

LIEN DATE OWNER: CALVERT JAMES HITTEE

SEE REVERSE FOR IMPORTANT INFORMATION

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041513

TAX RATE AREA: 104-011

ACRES: 10.00

DISCOVER





CHECK

CREDIT CARD OR ELECTRONIC CHECK PAYMENT BY PHONE: 1-800-617-2276 OR BY INTERNET VISIT www.officialpayments.com

(convenience fees may apply - see reverse)

TELEPHONE NUMBERS

(707) 234-6875

(707) 234-6800

(707) 234-6801

(707) 234-6800

(707) 234-6862

(707) 234-6815

CALVERT JAMES HITTEE

COUNTY VALUES AND EXEMPTIONS

VALUE DESCRIPTION

LAND

11 - 13 - 129

IMPROVEMENTS

PERSONAL PROPERTY

HOMEOWNER'S EXEMPTION

OTHER EXEMPTION

NET ASSESSED VALUE

1,390

VALUE

1,390

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS

,		HOT OTHER DESIGNATION OF HORSELFT	
TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
(707)234-6862 (707)234-6860 (707)961-1234 (707)937-5868 (707)937-4022	COUNTY WIDE BASE TAX REDWOODS JC BOND MENDOCINO COAST HOSP MENDOCINO UNIF BOND ALBION LITTLERVR FIRE	1.000 .010 .015 .091 DIRECT CHARGE	13.90 .12 .20 1.26 25.00

DUE AND PAYABLE ON 11/1/2015

1ST INSTALLMENT

\$ 20.24

DELINQUENT AFTER 12/10/2015

DUE AND PAYABLE ON 2/1/2016

2ND INSTALLMENT

\$ 20.24

DELINQUENT AFTER 4/10/2016

TOTAL TAXES \$40.48



MENDOCINO COUNTY SECURED TAX STATEMEN FOR FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

SEE REVERSE FOR IMPORTANT INFORMATION

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PROPERTYINFORMATION ASSESSMENT NUMBER: 44910 TAX RATE AREA: 104-011 PARCEL NUMBER: ACRES: 329.00 LOCATION: LIEN DATE OWNER: CALVERT JAMES H. TITEE

041585

CALVERT JAMES HITTEE







See reverse for electronic payment information

7 - 13 - 123

TELEPHON	E NUMBERS	COUNTY VALUES AND EXEMPTIONS	
Tax Collection Address Change Exemptions Assessed Values Tax Rates Personal Property	(707) 234-6875 (707) 234-6800 (707) 234-6801 (707) 234-6800 (707) 234-6872 (707) 234-6815	VALUE DESCRIPTION LAND IMPROVEMENTS PERSONAL PROPERTY HOMEOWNER'S EXEMPTION OTHER EXEMPTION	VALUE 54,051
		NET ASSESSED VALUE	54,051

VOTERA	PROVED TAXES, TAXING AGENCY DIR	ECT CHARGES AND SPECIAL A	SSESSMENTS
TELEPHONE NUMBERS (707)234-6860 (707)234-2898 (707)961-1234 (707)937-5868 (707)937-4022	DESCRIPTION COUNTY WIDE BASE TAX REDWOODS JC BOND MENDOCINO COAST HOSP MENDOCINO UNIF BOND ALBION LITTLERVR FIRE	TAX RATE PERCENT 1.000 .011 .015 .086 DIRECT CHARGE	AGENCY TAXES/CHARGES 540.50 5.94 8.10 46.48 822.50

DUE AND PAYABLE ON 11/1/2017

1ST INSTALLMENT \$711.76

DELINQUENT AFTER 12/10/2017

DUE AND PAYABLE ON 2/1/2018

2ND INSTALLMENT \$711.76

DELINQUENT AFTER 4/10/2018

TOTAL TAXES \$ 1,423,52



MENDOCINO COUNTY SECURED TAX STATEMENT FOR FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

PROPERTY INFORMATION

ASSESSMENT NUMBER: 44912

PARCEL NUMBER:

LOCATION:

TAX RATE AREA: 104-011 ACRES: -30:00

LIENDATE OWNER: CALVERT JAMES HITTEE

SEE REVERSE FOR IMPORTANT INFORMATION

Please Bring Entire Bill When Paying in Person.

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041586

8 - 13 - 123

CALVERT JAMES H TTEE







See reverse for electronic payment information

TELEPHON	E NUMBERS	COUNTY VALUES AND EXEMPTIONS	
Tax Collection	(707) 234-6875	VALUE DESCRIPTION	VALUE
Address Change Exemptions Assessed Values	(707) 234-6800 (707) 234-6801 (707) 234-6800	LAND IMPROVEMENTS PERSONAL PROPERTY	55,194
Tax Rates (707) 234-6872 Personal Property (707) 234-6815	()	HOMEOWNER'S EXEMPTION OTHER EXEMPTION	
		NET ASSESSED VALUE	55,194

	VOTER AP	PROVED TAXES, TAXING AGENCY DIR	ECT CHARGES AND SPECIAL A	SSESSMENTS
	TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
, statute,	(707)234-6860 (707)234-2898 (707)961-1234 (707)937-5868 (707)937-4022	COUNTY WIDE BASE TAX REDWOODS JC BOND MENDOCINO COAST HOSP MENDOCINO UNIF BOND ALBION LITTLERVR FIRE	1.000 .011 .015 .086 DIRECT CHARGE	551.94 6.06 8.26 47.46 75.00

DUE AND PAYABLE ON 11/1/2017	DUE AND PAYABLE ON 2/1/2018	
1ST INSTALLMENT \$ 344 36	2ND INSTALLMENT \$344.36	TOTAL TAXES
DELINQUENT AFTER 12/10/2017	DELINQUENT AFTER 4/10/2018	\$ 688.72



MENDOCINO COUNTY SECURED TAX STATEMENT FOR FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

PROPERTY INFORMATION

PARCEL NUMBER: LOCATION:

ASSESSMENT NUMBER: 44913 TAX RATE AREA: 104-011 ACRES: 10:00

LIEN DATE OWNER: GALVERT JAMES HITTEE

SEE REVERSE FOR IMPORTANT INFORMATION

Please Bring Entire Bill When Paying in Person.

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041587

9 - 13 - 123

CALVERT JAMES HITTEE





See reverse for electronic payment information

TELEPHON	E NUMBERS	COUNTY VALUES AND EXEMPTIONS	
Tax Collection Address Change Exemptions Assessed Values Tax Rates	(707) 234-6875 (707) 234-6800 (707) 234-6801 (707) 234-6800 (707) 234-6872	VALUE DESCRIPTION LAND IMPROVEMENTS PERSONAL PROPERTY	VALUE 18,397
Personal Property	(707) 234-6815	HOMEOWNER'S EXEMPTION OTHER EXEMPTION NET ASSESSED VALUE	18,397

VOTERAP	PROVED TAXES, TAXING AGENCY DIR	ECT CHARGES AND SPECIAL A	SSESSMENTS
TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
(707)234-6860 (707)234-2898 (707)961-1234 (707)937-5868 (707)937-4022	COUNTY WIDE BASE TAX REDWOODS JC BOND MENDOCINO COAST HOSP MENDOCINO UNIF BOND ALBION LITTLERVR FIRE	1.000 .011 .015 .086 DIRECT CHARGE	183.96 2.02 2.74 15.82 25.00

DUE AND PAYABLE ON 11/1/2017	DUE AND PAYABLE ON 2/1/2018	
1ST INSTALLMENT \$ 114.77	2ND INSTALLMENT \$.114.77	TOTAL TAXES
DELINQUENT AFTER 12/10/2017	DELINQUENT AFTER 4/10/2018	\$ 229.54



MENDOCINO COUNTY SECURED TAX STATEMENT FOR FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018

2017 - 2018

PROPERTY INFORMATION ASSESSMENT NUMBER 34914 TAX RATE AREA 104-011 PARCEL NUMBER: ACRES 10-00 LIGORITON: LIEN DATE OWNER: CALVERT JAMES HITTEE

SEE REVERSE FOR IMPORTANT INFORMATION

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CALVERT JAMES HITTEE

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TELEPHON	E NUMBERS	COUNTY VALUES AND EXEMPTIONS	
Tax Collection	(707) 234-6875	VALUE DESCRIPTION	VALUE
Address Change Exemptions Assessed Values Tax Rates	(707) 234-6800 (707) 234-6801 (707) 234-6800 (707) 234-6872	LAND IMPROVEMENTS PERSONAL PROPERTY	1,710
Personal Property	(707) 234-6815	HOMEOWNER'S EXEMPTION OTHER EXEMPTION	
		NET ASSESSED VALUE	1,710

VOTER AP	PROVED TAXES, TAXING AGENCY DIR	ECT CHARGES AND SPECIAL A	SSESSMENTS
TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
(707)234-6860 (707)234-2898 (707)961-1234 (707)937-5868 (707)937-4022	COUNTY WIDE BASE TAX REDWOODS JC BOND MENDOCINO COAST HOSP MENDOCINO UNIF BOND ALBION LITTLERVR FIRE	1.000 .011 .015 .086 DIRECT CHARGE	17.10 .18 .24 1.46 25.00

DUE AND PAYA	BLE ON 11/1/2017	DUE AND PAYABLE ON 2/1/2018	
1ST INSTALLMENT	\$21:99	2ND INSTALLMENT \$.21.99	TOTAL TAXES
DELINQUENT A	FTER 12/10/2017	DELINQUENT AFTER 4/10/2018	\$ 43.98



2017 - 2018

PROPERTY INFORMATION ASSESSMENT NUMBER: 44935 TAX RATEAREA: 104-011 PARCEL NUMBER: ACRES: 10:00 LOCATION: LIEN DATE OWNER: CALVERT JAMES H. ITEE

SEE REVERSE FOR IMPORTANT INFORMATION

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TELEPHONE NUMBERS		COUNTY VALUES AND EXEMPTIONS	
Tax Collection Address Change Exemptions Assessed Values Tax Rates Personal Property	(707) 234-6875 (707) 234-6800 (707) 234-6801 (707) 234-6800 (707) 234-6872 (707) 234-6815	VALUE DESCRIPTION LAND IMPROVEMENTS PERSONAL PROPERTY HOMEOWNER'S EXEMPTION	<u>VALUE</u> 1,470
		OTHER EXEMPTION NET ASSESSED VALUE	1,470

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS			
TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
(707)234-6860 (707)234-2898 (707)961-1234 (707)937-5868 (707)937-4022	COUNTY WIDE BASE TAX REDWOODS JC BOND MENDOCINO COAST HOSP MENDOCINO UNIF BOND ALBION LITTLERVR FIRE	1.000 .011 .015 .086 DIRECT CHARGE	14.70 .16 .22 1.26 25.00

DUE AND PAYABLE ON 11/1/2017	DUE AND PAYABLE ON 2/1/2018	
1ST INSTALLMENT \$ 20.67	2ND INSTALLMENT \$ 20,67	TOTAL TAXES
DELINQUENT AFTER 12/10/2017	DELINQUENT AFTER 4/10/2018	\$ 41.34



PROPERTY INFORMATION

PARCEL NUMBER: LOCATION: -

ASSESSMENT NUMBER: 44916 TAX RATEAREA: 104-011 ACRES: 10:00

LIEN DATE OWNER: CALVERT JAMES HATTEE

SEE REVERSE FOR IMPORTANT INFORMATION

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TELEPHONE NUMBERS		COUNTY VALUES AND EXEMPTIONS	
Tax Collection Address Change Exemptions Assessed Values Tax Rates Personal Property	(707) 234-6875 (707) 234-6800 (707) 234-6801 (707) 234-6800 (707) 234-6872 (707) 234-6815	VALUE DESCRIPTION LAND IMPROVEMENTS PERSONAL PROPERTY HOMEOWNER'S EXEMPTION	VALUE 18,397
		OTHER EXEMPTION NET ASSESSED VALUE	18,397

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS				
TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES	
(707)234-6860 (707)234-2898 (707)961-1234 (707)937-5868 (707)937-4022	COUNTY WIDE BASE TAX REDWOODS JC BOND MENDOCINO COAST HOSP MENDOCINO UNIF BOND ALBION LITTLERVR FIRE	1.000 .011 .015 .086 DIRECT CHARGE	183.96 2.02 2.74 15.82 25.00	

DUE AND PAYABLE ON 11/1/2017	DUE AND PAYABLE ON 2/1/2018	
1ST INSTALLMENT \$ 114.77	2ND INSTALLMENT \$ 114.77	TOTAL TAXES
DELINQUENT AFTER 12/10/2017	DELINQUENT AFTER 4/10/2018	\$ 229.54



PROPERTY INFORMATION

PARCEL NUMBER: LOCATION:

ASSESSMENT NUMBER: \$4992 TAX RATE AREA: 104-011 ACRES: 23.37

LIEN DATE OWNER: GALVERT JAMES HITTEE

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CALVERT JAMES HITTEE

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TELEPHONE NUMBERS		COUNTY VALUES AND EXEMPTIONS	
Tax Collection	(707) 234-6875	VALUE DESCRIPTION	VALUE
Address Change Exemptions Assessed Values Tax Rates	(707) 234-6800 (707) 234-6801 (707) 234-6800 (707) 234-6872	LAND IMPROVEMENTS PERSONAL PROPERTY	3,435
Personal Property	(707) 234-6815	HOMEOWNER'S EXEMPTION OTHER EXEMPTION NET ASSESSED VALUE	3.435

VOTERAP	PROVED TAXES, TAXING AGENCY DIR	ECT CHARGES AND SPECIAL A	SSESSMENTS
TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
(707)234-6860 (707)234-2898 (707)961-1234 (707)937-5868 (707)937-4022	COUNTY WIDE BASE TAX REDWOODS JC BOND MENDOCINO COAST HOSP MENDOCINO UNIF BOND ALBION LITTLERVR FIRE	1.000 .011 .015 .086 DIRECT CHARGE	34.34 .36 .50 2.94 58.42

DUE AND PAYABLE ON 11/1/2017	DUE AND PAYABLE ON 2/1/2018	
1ST INSTALLMENT \$48.28	2ND INSTALLMENT \$ 48,28	TOTAL TAXES
DELINQUENT AFTER 12/10/2017	DELINQUENT AFTER 4/10/2018	\$ 96.56



PROPERTY INFORMATION

ASSESSMENT NUMBER: 44419 TAX RATEAREA: 104-011 PARCEL NUMBER:

LOCATION:

ACRES: 40:00

LIEN DATE OWNER: CALVERT JAMES HITTEE

SEE REVERSE FOR IMPORTANT INFORMATION

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See reverse for electronic payment information

CALVERT JAMES H TTEE

TELEPHONE NUMBERS		COUNTY VALUES AND EXEMPTIONS	
Tax Collection Address Change	(707) 234-6875 (707) 234-6800	VALUE DESCRIPTION	VALUE
Exemptions Assessed Values Tax Rates	(707) 234-6801 (707) 234-6800 (707) 234-6872	LAND IMPROVEMENTS PERSONAL PROPERTY	6,840
Personal Property	(707) 234-6815	HOMEOWNER'S EXEMPTION OTHER EXEMPTION	
		NET ASSESSED VALUE	6,840

ELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGE
707)234-6860	COUNTY WIDE BASE TAX	1.000	68.40
707)234-2898	REDWOODS JC BOND	.011	.74
707)961-1234	MENDOCINO COAST HOSP	.015	1.02
(707)937-5868	MENDOCINO UNIF BOND	.086	5.88
(707)937-4022	ALBION LITTLERVR FIRE	DIRECT CHARGE	100.00

	DUE AND PAYABLE ON 11/1/2017	DUE AND PAYABLE ON 2/1/2018	
٠	1ST INSTALLMENT \$88.02	2ND INSTALLMENT \$88.02	TOTAL TAXES
	DELINQUENT AFTER 12/10/2017	DELINQUENT AFTER 4/10/2018	\$ 176.04



PROPERTY INFORMATION

PARCEL NUMBER:

LOCATION:

ASSESSMENT NUMBER: 44744 TAX RATE AREA: 1042011

ACRES: 36.50

LIEN DATE OWNER: CALVERT JAMES HITTEE

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TELEPHONE NUMBERS		COUNTY VALUES AND EXEMPTIONS	
Tax Collection	(707) 234-6875	VALUE DESCRIPTION	VALUE
Address Change Exemptions Assessed Values Tax Rates Personal Property	(707) 234-6800 (707) 234-6801 (707) 234-6800 (707) 234-6872 (707) 234-6815	LAND IMPROVEMENTS PERSONAL PROPERTY HOMEOWNER'S EXEMPTION	5,366
		OTHER EXEMPTION NET ASSESSED VALUE	5,366

VOTERAP	PROVED TAXES, TAXING AGENCY DIR	ECT CHARGES AND SPECIAL A	SSESSMENTS
TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
(707)234-6860 (707)234-2898 (707)961-1234 (707)937-5868 (707)937-4022	COUNTY WIDE BASE TAX REDWOODS JC BOND MENDOCINO COAST HOSP MENDOCINO UNIF BOND ALBION LITTLERVR FIRE	1.000 .011 .015 .086 DIRECT CHARGE	53.66 .58 .80 4.60 91.24

DUE AND PAYABLE ON 11/1/2017	DUE AND PAYABLE ON 2/1/2018	
1ST INSTALLMENT \$ 75.44	2ND INSTALLMENT \$ 75.44	TOTAL TAXES
DELINQUENT AFTER 12/10/2017	DELINQUENT AFTER 4/10/2018	\$ 150.88



2017 - 2018

PROPERTY INFORMATION

ASSESSMENT NUMBER: 44909 TAX RATE AREA: :104-011
PARCEL NUMBER: 42009
LOCATION:
LIEN DATE OWNER: GALVERT JAMES HITTEE

SEE REVERSE FOR IMPORTANT INFORMATION

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TELEPHON	E NUMBERS	COUNTY VALUES AND EXEMPTIONS	795
Tax Collection Address Change Exemptions Assessed Values Tax Rates	(707) 234-6875 (707) 234-6800 (707) 234-6801 (707) 234-6800 (707) 234-6872	VALUE DESCRIPTION LAND IMPROVEMENTS PERSONAL PROPERTY	<u>VALUE</u> 36,796
Personal Property	(707) 234-6815	HOMEOWNER'S EXEMPTION OTHER EXEMPTION NET ASSESSED VALUE	36.796

VOTERAPI	PROVED TAXES, TAXING AGENCY DIR	ECT CHARGES AND SPECIAL A	SSESSMENTS
TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
(707)234-6860 (707)234-2898 (707)961-1234 (707)937-5868 (707)937-4022	COUNTY WIDE BASE TAX REDWOODS JC BOND MENDOCINO COAST HOSP MENDOCINO UNIF BOND ALBION LITTLERVR FIRE	1.000 .011 .015 .086 DIRECT CHARGE	367.96 4.04 5.50 31.64 50.00

DUE AND PAYABLE ON 11/1/2017	DUE AND PAYABLE ON 2/1/2018	
1ST INSTALLMENT \$ 229.57	2ND INSTALLMENT \$ 229.57	TOTAL TAXES
DELINQUENT AFTER 12/10/2017	DELINQUENT AFTER 4/10/2018	\$ 459.14



PROPERTY INFORMATION

ASSESSMENT NUMBER: 44953

TAX RATE AREA: 104-011

PARCEL NUMBER:

ACRES: 10.00

LOCATION:

LIEN DATE OWNER: CALVERT JAMES HITTEE

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TELEPHONE NUMBERS Tax Collection

(707) 234-6875 (707) 234-6800

Address Change Exemptions **Assessed Values**

(707) 234-6801 (707) 234-6800

Tax Rates Personal Property (707) 234-6859 (707) 234-6815

COUNTY VALUES AND EXEMPTIONS

VALUE DESCRIPTION

LAND **IMPROVEMENTS**

PERSONAL PROPERTY

HOMEOWNER'S EXEMPTION

OTHER EXEMPTION

NET ASSESSED VALUE

19,140

VALUE

19,140

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS

TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
(707)234-6860	COUNTY WIDE BASE TAX	1.000	191.40
(707)234-2898	REDWOODS JC BOND	.011	2.10
(707)961-1234	MENDOCINO COAST HOSP	.013	2.48
(707)937-5868	MENDOCINO UNIF BOND	.085	16.26
(707)937-4022	ALBION LITTLERVR FIRE	DIRECT CHARGE	25.00

DUE AND PAYABLE ON 11/1/2019

1ST INSTALLMENT

\$ 118.62

DELINQUENT AFTER 12/10/2019

DUE AND PAYABLE ON 2/1/2020

2ND INSTALLMENT

\$ 118.62

DELINQUENT AFTER 4/10/2020

TOTAL TAXES \$ 237.24

RETURN THIS STUB WITH YOUR PAYMENT

PLEASE MAKE CHECK PAYABLE TO:

MENDOCINO COUNTY TAX COLLECTOR 501 LOW GAP RD., ROOM #1060

UKIAH, CA 95482

2ND INSTALLMENT PAYMENT CAN NOT BE ACCEPTED UNLESS THE 1ST INSTALLMENT HAS BEEN PAID.

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2ND INSTALLMENT PAYMENT STUB

MENDOCINO COUNTY SECURED PROPERTY TAXE

PARCEL NUMBER TAX RATE AREA ASSESSMENT NO. 104-011 44953

IF PAID BY 4/10/2020

\$ 118.62

10% PENALTY COST CHARGE \$ 11.86 \$ 20.00

AFTER APRIL 10, 2020 PAY THIS AMOUNT \$ 150.48



PROPERTY INFORMATION

ASSESSMENT NUMBER: 44952

TAX RATE AREA: 104-011

PARCEL NUMBER: LOCATION:

ACRES: 30.00

LIEN DATE OWNER: CALVERT JAMES HITTEE

SEE REVERSE FOR IMPORTANT INFORMATION

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TELEPHONE NUMBERS

COUNTY VALUES AND EXEMPTIONS

Tax Collection

(707) 234-6875

VALUE DESCRIPTION

VALUE

Address Change

(707) 234-6800

LAND

Exemptions Assessed Values (707) 234-6801 (707) 234-6800

IMPROVEMENTS

57,423

Tax Rates

(707) 234-6859

PERSONAL PROPERTY

Personal Property

(707) 234-6815

HOMEOWNER'S EXEMPTION

OTHER EXEMPTION

NET ASSESSED VALUE

57,423

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS

TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
(707)234-6860	COUNTY WIDE BASE TAX REDWOODS JC BOND MENDOCINO COAST HOSP MENDOCINO UNIF BOND ALBION LITTLERVR FIRE COAST HLTHCARE MEAS C	1.000	574.22
(707)234-2898		.011	6.30
(707)961-1234		.013	7.46
(707)937-5868		.085	48.80
(707)937-4022		DIRECT CHARGE	75.00
(707)961-4610		DIRECT CHARGE	144.00

DUE AND PAYABLE ON 11/1/2019

1ST INSTALLMENT

\$ 427.89

DELINQUENT AFTER 12/10/2019

DUE AND PAYABLE ON 2/1/2020

2ND INSTALLMENT

\$ 427.89

DELINQUENT AFTER 4/10/2020

TOTAL TAXES \$ 855.78

RETURN THIS STUB WITH YOUR PAYMENT

PLEASE MAKE CHECK PAYABLE TO:

MENDOCINO COUNTY TAX COLLECTOR 501 LOW GAP RD., ROOM #1060

UKIAH, CA 95482

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2ND INSTALLMENT PAYMENT STUB

MENDOCINO COUNTY SECURED PROPERTY TAXES

PARCEL NUMBER	TAX RATE AREA	ASSESSMENT NO.
	104-011	44952

IF PAID BY 4/10/2020

\$ 427.89

10% PENALTY COST CHARGE \$ 42,78 \$ 20.00

AFTER APRIL 10, 2020 PAY THIS AMOUNT \$490.67

44952 2125490060000042789000049067000085578



PROPERTY INFORMATION

ASSESSMENT NUMBER: 44950

TAX RATE AREA: 104-011

PARCEL NUMBER: LOCATION: ACRES: 329.00

EUCATION:

LIEN DATE OWNER: CALVERT JAMES HITTEE

SEE REVERSE FOR IMPORTANT INFORMATION

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CALVERT JAMES H TTEE

2 - 13 - 138

COUNTY VALUES AND EXEMPTIONS **TELEPHONE NUMBERS** VALUE DESCRIPTION VALUE (707) 234-6875 Tax Collection Address Change (707) 234-6800 56.920 LAND Exemptions (707) 234-6801 **IMPROVEMENTS Assessed Values** (707) 234-6800 PERSONAL PROPERTY Tax Rates (707) 234-6859 HOMEOWNER'S EXEMPTION Personal Property (707) 234-6815 OTHER EXEMPTION

NET ASSESSED VALUE 56,920

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS

TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
(707)234-6860	COUNTY WIDE BASE TAX	1.000	569.20
(707)234-2898	REDWOODS JC BOND	.011	6.26
(707)961-1234	MENDOCINO COAST HOSP	.013	7.38
(707)937-5868	MENDOCINO UNIF BOND	.085	48.38
(707)937-4022	ALBION LITTLERVR FIRE	DIRECT CHARGE	822.50

DUE AND PAYABLE ON 11/1/2019

1ST INSTALLMENT

\$ 726.86

DELINQUENT AFTER 12/10/2019

DUE AND PAYABLE ON 2/1/2020

2ND INSTALLMENT

\$ 726.86

DELINQUENT AFTER 4/10/2020

TOTAL TAXES \$ 1,453.72

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PLEASE MAKE CHECK PAYABLE TO:

MENDOCINO COUNTY TAX COLLECTOR 501 LOW GAP RD., ROOM #1060 UKIAH, CA 95482

2ND INSTALLMENT PAYMENT CAN NOT BE ACCEPTED UNLESS THE 1ST INSTALLMENT HAS BEEN PAID.

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2ND INSTALLMENT PAYMENT STUB

MENDOCINO COUNTY SECURED PROPERTY TAXE

PARCEL NUMBER TAX RATE AREA ASSESSMENT NO
104-011 44950

IF PAID BY 4/10/2020

\$ 726.86

10% PENALTY COST CHARGE

\$ 72.68 \$ 20.00

AFTER APRIL 10, 2020 PAY THIS AMOUNT \$ 819.54



PROPERTY INFORMATION

ASSESSMENT NUMBER: 44949
PARCEL NUMBER:

TAX RATE AREA: 104-011

LOCATION:

ACRES: 20.00

LIEN DATE OWNER: CALVERT JAMES HITTEE

SEE REVERSE FOR IMPORTANT INFORMATION

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TELEPHONE NUMBERS

COUNTY VALUES AND EXEMPTIONS

Tax Collection

(707) 234-6875

VALUE DESCRIPTION VALUE

Address Change

(707) 234-6800

30.000

Exemptions
Assessed Values

(707) 234-6801

IMPROVEMENTS

38,282

Tax Rates

(707) 234-6800 (707) 234-6859 PERSONAL PROPERTY

Personal Property

(707) 234-6815

HOMEOWNER'S EXEMPTION
OTHER EXEMPTION

NET ASSESSED VALUE

38,282

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENT:
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TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
(707)234-6860	COUNTY WIDE BASE TAX REDWOODS JC BOND MENDOCINO COAST HOSP MENDOCINO UNIF BOND ALBION LITTLERVR FIRE COAST HLTHCARE MEAS C	1.000	382.82
(707)234-2898		.011	4.20
(707)961-1234		.013	4.96
(707)937-5868		.085	32.52
(707)937-4022		DIRECT CHARGE	50.00
(707)961-4610		DIRECT CHARGE	144.00

DILLE	AND	DAVA	D1 E	ON A	11/1/2010

1ST INSTALLMENT \$ 309.25

DELINQUENT AFTER 12/10/2019

DILE	AND	DAVA	DIE	ON	2/1/2020

2ND INSTALLMENT

\$ 309.25

DELINQUENT AFTER 4/10/2020

RETURN THIS STUB WITH YOUR PAYMENT

PLEASE MAKE CHECK PAYABLE TO:

MENDOCINO COUNTY TAX COLLECTOR 501 LOW GAP RD., ROOM #1060 UKIAH, CA 95482

2ND INSTALLMENT PAYMENT CAN NOT BE ACCEPTED UNLESS THE 1ST INSTALLMENT HAS BEEN PAID.

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2ND INSTALLMENT PAYMENT STUB

MENDOCINO COUNTY SECURED PROPERTY TAXES

PARCEL NUMBER TAX RATE AREA ASSESSMENT NO.

104-011 44949

2ND

IF PAID BY 4/10/2020

\$ 309.25

10% PENALTY COST CHARGE \$ 30.92 \$ 20.00

11ANGL \$ 20.00

AFTER APRIL 10, 2020 PAY THIS AMOUNT \$ 360.17



PROPERTY INFORMATION

ASSESSMENT NUMBER: 44459

TAX RATE AREA: 104-011

PARCEL NUMBER:

ACRES: 40.00

LOCATION:

LIEN DATE OWNER: CALVERT JAMES H TTEE

CALVERT JAMES HITTEE

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TELEPHON	E NUMBERS	COUNTY VALUES AND EXEMPTIONS		
Tax Collection Address Change Exemptions Assessed Values Tax Rates Personal Property	(707) 234-6875 (707) 234-6800 (707) 234-6801 (707) 234-6800 (707) 234-6859 (707) 234-6815	VALUE DESCRIPTION LAND IMPROVEMENTS PERSONAL PROPERTY HOMEOWNER'S EXEMPTION OTHER EXEMPTION	VALUE 7,200	
		NET ASSESSED VALUE	7,200	

VOTER APPROVED TAXES, TAXING AGENCT DIRECT CHARGES AND SPECIAL ASSESSMENTS					
TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES		
(707)234-6860 (707)234-2898 (707)961-1234 (707)937-5868 (707)937-4022 (707)961-4610	COUNTY WIDE BASE TAX REDWOODS JC BOND MENDOCINO COAST HOSP MENDOCINO UNIF BOND ALBION LITTLERVR FIRE COAST HLTHCARE MEAS C	1.000 .011 .013 .085 DIRECT CHARGE DIRECT CHARGE	72.00 .78 .92 6.12 100.00 144.00		

MOTED ADDROVED TAYER TAYING AGENCY DIDECT CHARGES AND SPECIAL ASSESSMENTS

DUE AND PAYABLE ON 11/1/2019	DUE AND PAYABLE ON 2/1/2020	
1ST INSTALLMENT \$ 161.91	2ND INSTALLMENT \$ 161.91	TOTAL TAXES
DELINQUENT AFTER 12/10/2019	DELINQUENT AFTER 4/10/2020	\$ 323.82

RETURN THIS STUB WITH YOUR PAYMENT

PLEASE MAKE CHECK PAYABLE TO:

MENDOCINO COUNTY TAX COLLECTOR 501 LOW GAP RD., ROOM #1060 UKIAH, CA 95482

2ND INSTALLMENT PAYMENT CAN NOT BE ACCEPTED UNLESS THE 1ST INSTALLMENT HAS BEEN PAID.

> ASSESSED TO ▼ CALVERT JAMES HITTEE

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2ND INSTALLMENT PAYMENT STUB

MENDOCINO COUNTY SECURED PROPERTY TAXE

PARCEL NUMBER	TAX RATE AREA	ASSESSMENT NO.	
	104-011	44459	

IF PAID BY 4/10/2020

\$ 161.91

10% PENALTY COST CHARGE

\$ 16.19 \$ 20.00

AFTER APRIL 10, 2020 PAY THIS AMOUNT \$ 198.10



PROPERTY INFORMATION

ASSESSMENT NUMBER: 44784

TAX RATE AREA: 104-011

PARCEL NUMBER: LOCATION: ACRES: 36.50

LIEN DATE OWNER: CALVERT JAMES HITTEE

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CALVERT JAMES HITTEE

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TELEPHONE NUMBERS

COUNTY VALUES AND EXEMPTIONS

Tax Collection

(707) 234-6875

VALUE DESCRIPTION

VALUE

Address Change

(707) 234-6800

LAND

Exemptions Assessed Values (707) 234-6801

IMPROVEMENTS

5,658

Tax Rates

(707) 234-6800

PERSONAL PROPERTY

Personal Property

(707) 234-6859 (707) 234-6815

HOMEOWNER'S EXEMPTION

OTHER EXEMPTION

NET ASSESSED VALUE

5,658

VOTER APPROVED TAXES, TAXII	NG AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS
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TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
(707)234-6860	COUNTY WIDE BASE TAX REDWOODS JC BOND MENDOCINO COAST HOSP MENDOCINO UNIF BOND ALBION LITTLERVR FIRE COAST HLTHCARE MEAS C	1.000	56.58
(707)234-2898		.011	.62
(707)961-1234		.013	.72
(707)937-5868		.085	4.80
(707)937-4022		DIRECT CHARGE	91.24
(707)961-4610		DIRECT CHARGE	144.00

DUE AND	PAYABLE	ON 11/1/2019
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1ST INSTALLMENT

\$ 148.98

DELINQUENT AFTER 12/10/2019

DUE AND PAYABLE ON 2/1/2020

2ND INSTALLMENT

\$ 148.98

DELINQUENT AFTER 4/10/2020

TOTAL TAXES \$ 297.96

RETURN THIS STUB WITH YOUR PAYMENT

PLEASE MAKE CHECK PAYABLE TO:

MENDOCINO COUNTY TAX COLLECTOR 501 LOW GAP RD., ROOM #1060 UKIAH, CA 95482

2ND INSTALLMENT PAYMENT CAN NOT BE ACCEPTED UNLESS THE 1ST INSTALLMENT HAS BEEN PAID.

> ASSESSED TO ▼ **CALVERT JAMES H TTEE**

▲ DETACH HERE ▲

2ND INSTALLMENT PAYMENT STUB

MENDOCINO COUNTY SECURED PROPERTY TAXES

PARCEL NUMBER ASSESSMENT NO. TAX RATE AREA 44784 104-011

IF PAID BY 4/10/2020

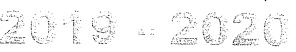
\$ 148.98

10% PENALTY COST CHARGE \$ 14.89 \$ 20.00

AFTER APRIL 10, 2020 PAY THIS AMOUNT

\$ 183.87





PROPERTY INFORMATION

ASSESSMENT NUMBER: 44954

TAX RATE AREA: 104-011

PARCEL NUMBER: LOCATION: ACRES: 10.00

LIEN DATE OWNER: CALVERT JAMES HITTEE

SEE REVERSE FOR IMPORTANT INFORMATION

Please Bring Entire Bill When Paying in Person.

Your Canceled Check is Your Best Receipt.

0000041221









See reverse for electronic payment information

CALVERT JAMES HITTEE

10 - 13 - 138

TELEPHON	E NUMBERS	COUNTY VALUES AND EXEMPTIONS	
Tax Collection Address Change Exemptions Assessed Values Tax Rates Personal Property	(707) 234-6875 (707) 234-6800 (707) 234-6801 (707) 234-6800 (707) 234-6859 (707) 234-6815	VALUE DESCRIPTION LAND IMPROVEMENTS PERSONAL PROPERTY HOMEOWNER'S EXEMPTION	VALUE 1,800
reisonal rioperty	(101) 234-0013	OTHER EXEMPTION NET ASSESSED VALUE	1 800

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS					
TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES		
(707)234-6860 (707)234-2898 (707)961-1234 (707)937-5868 (707)937-4022	COUNTY WIDE BASE TAX REDWOODS JC BOND MENDOCINO COAST HOSP MENDOCINO UNIF BOND ALBION LITTLERVR FIRE	1.000 .011 .013 .085 DIRECT CHARGE	18.00 .18 .22 1.52 25.00		

DUE AND PAYABLE ON 11/1/2019		DUE AND PAYAB		
1ST INSTALLMENT	\$ 22.46	2ND INSTALLMENT	\$ 22.46	TOTAL TAXES
DELINQUENT AFTER 12/10/2019		DELINQUENT A	FTER 4/10/2020	\$ 44.92

RETURN THIS STUB WITH YOUR PAYMENT

PLEASE MAKE CHECK PAYABLE TO:

MENDOCINO COUNTY TAX COLLECTOR 501 LOW GAP RD., ROOM #1060 UKIAH, CA 95482

2ND INSTALLMENT PAYMENT CAN NOT BE ACCEPTED UNLESS THE 1ST INSTALLMENT HAS BEEN PAID.

> ASSESSED TO ▼ **CALVERT JAMES HITTEE**

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2ND INSTALLMENT PAYMENT STUB

MENDOCINO COUNTY SECURED PROPERTY TAXES

PARCEL NUMBER	TAX RATE AREA	ASSESSMENT NO.	
	104-011	44954	

IF PAID BY 4/10/2020

\$ 22.46

10% PENALTY COST CHARGE

\$ 2.24 \$ 20,00

AFTER APRIL 10, 2020 PAY THIS AMOUNT \$44.70



PROPERTY INFORMATION

ASSESSMENT NUMBER: 44955

TAX RATE AREA: 104-011

PARCEL NUMBER: LOCATION:

ACRES: 10.00

LIEN DATE OWNER: CALVERT JAMES H TTEE

SEE REVERSE FOR IMPORTANT INFORMATION

Please Bring Entire Bill When Paying in Person.

Your Canceled Check is Your Best Receipt.

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See reverse for electronic payment information

CALVERT JAMES HITTEE

11 - 13 - 138

TELEPHONE NUMBERS		COUNTY VALUES AND EXEMPTIONS	
Tax Collection Address Change Exemptions Assessed Values Tax Rates Personal Property	(707) 234-6875 (707) 234-6800 (707) 234-6801 (707) 234-6800 (707) 234-6859 (707) 234-6815	VALUE DESCRIPTION LAND IMPROVEMENTS PERSONAL PROPERTY HOMEOWNER'S EXEMPTION OTHER EXEMPTION	VALUE 1,550
		NET ASSESSED VALUE	1,550

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS			
TELEPHONE NUMBERS	<u>DESCRIPTION</u>	TAX RATE PERCENT	AGENCY TAXES/CHARGES
(707)234-6860	COUNTY WIDE BASE TAX	1.000	15.50
(707)234-2898	REDWOODS JC BOND	.011	.16
(707)961-1234	MENDOCINO COAST HOSP	.013	.20
(707)937-5868	MENDOCINO UNIF BOND	,085	1.30
(707)937-4022	ALBION LITTLERVR FIRE	DIRECT CHARGE	25.00
(707)961-4610	COAST HLTHCARE MEAS C	DIRECT CHARGE	144.00

VOTED ADDDOVED TAYER TAYING AGENCY DIDECT CHARGES AND SDECIAL ASSESSMENTS

DUE AND PAYABLE ON 11/1/2019		DUE AND PAYABLE ON 2/1/2020			
			41	······	
	ACT INICTAL LACENT	M AA AA	11	OND INCTALL REPAIR	A 00 00

1ST INSTALLMENT \$ 93.08 **DELINQUENT AFTER 12/10/2019**

\$ 93.08 2ND INSTALLMENT **DELINQUENT AFTER 4/10/2020** **TOTAL TAXES** \$ 186.16

RETURN THIS STUB WITH YOUR PAYMENT

PLEASE MAKE CHECK PAYABLE TO:

MENDOCINO COUNTY TAX COLLECTOR 501 LOW GAP RD., ROOM #1060 UKIAH, CA 95482

2ND INSTALLMENT PAYMENT CAN NOT BE ACCEPTED UNLESS THE 1ST INSTALLMENT HAS BEEN PAID.

> ASSESSED TO ▼ CALVERT JAMES HITTEE

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2ND INSTALLMENT PAYMENT STUB

MENDOCINO COUNTY SECURED PROPERTY TAXES

PARCEL NUMBER TAX RATE AREA ASSESSMENT NO. 104-011 44955

IF PAID BY 4/10/2020

\$ 93.08

10% PENALTY COST CHARGE

\$ 9.30 \$ 20.00

AFTER APRIL 10, 2020 PAY THIS AMOUNT \$ 122.38



CALVERY JAMES HITTEE

MENDOCINO COUNTY SECURED TAX STATEMEN FOR FISCAL YEAR JULY 1, 2019 TO JUNE 30, 2020



PROPERTY INFORMATION

ASSESSMENT NUMBER: 44956

TAX RATE AREA: 104-011

PARCEL NUMBER: LOCATION: ACRES: 10.00

LIEN DATE OWNER: CALVERT JAMES HITTEE

SEE REVERSE FOR IMPORTANT INFORMATION

Please Bring Entire Bill When Paying in Person.

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DISCOVER



See reverse for electronic payment information

VISA

19.140

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12 - 13 - 138

NUMBERS	COUNTY VALUES AND EXEMPTIONS	
707) 234-6875 707) 234-6800 707) 234-6801 707) 234-6800 707) 234-6859 707) 234-6815	VALUE DESCRIPTION LAND IMPROVEMENTS PERSONAL PROPERTY HOMEOWNER'S EXEMPTION	VALUE 19,140
7	707) 234-6875 707) 234-6800 707) 234-6801 707) 234-6800 707) 234-6859	707) 234-6875

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS				
TELEPHONE NUMBERS	ELEPHONE NUMBERS DESCRIPTION TAX RATE PERCENT AGENCY TAXES/CHARGE			
(707)234-6860 (707)234-2898 (707)961-1234 (707)937-5868 (707)937-4022	COUNTY WIDE BASE TAX REDWOODS JC BOND MENDOCINO COAST HOSP MENDOCINO UNIF BOND ALBION LITTLERVR FIRE	1,000 .011 .013 .085 DIRECT CHARGE	191.40 2.10 2.48 16.26 25.00	

NET ASSESSED VALUE

DUE AND PAYABLE ON 11/1/2019	DUE AND PAYABLE ON 2/1/2020	
1ST INSTALLMENT \$ 118.62	2ND INSTALLMENT \$ 118.62	TOTAL TAXES
DELINQUENT AFTER 12/10/2019	DELINQUENT AFTER 4/10/2020	\$ 237.24

RETURN THIS STUB WITH YOUR PAYMENT

PLEASE MAKE CHECK PAYABLE TO:

MENDOCINO COUNTY TAX COLLECTOR 501 LOW GAP RD., ROOM #1060 UKIAH, CA 95482

2ND INSTALLMENT PAYMENT CAN NOT BE ACCEPTED UNLESS THE 1ST INSTALLMENT HAS BEEN PAID.

> ASSESSED TO ▼ CALVERT JAMES HITTEE

▲ DETACH HERE ▲

2ND INSTALLMENT PAYMENT STUB

MENDOCINO COUNTY SECURED PROPERTY TAXES

PARCEL NUMBER	TAX RATE AREA	ASSESSMENT NO.	
	104-011	44956	

2018 ...

\$ 118.62

10% PENALTY COST CHARGE

\$ 11.86 \$ 20.00

AFTER APRIL 10, 2020 PAY THIS AMOUNT \$ 150.48

IF PAID BY 4/10/2020

RECEIVED

JAN 0 9 2020

KATRINA BARTOLOMIE COUNTY CLERK-RECORDER