

MANNON, KING, JOHNSON & WIPF, LLP  
ATTORNEYS AT LAW

CHARLES B. MANNON RET.  
JAMES F. KING  
STEPHEN F. JOHNSON  
MICHAELYN P. WIPF  
ZACHARY S. STEPHENS

SAVINGS BANK BUILDING, SUITE 304  
200 NORTH SCHOOL STREET  
P.O. Box 419  
UKIAH, CALIFORNIA 95482

TELEPHONE: 707-468-9151  
FACSIMILE: 707-468-0284  
[steve@mkjlex.com](mailto:steve@mkjlex.com)

*Hand Delivered*

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 Karen Calvert.

Dear Members of the Board of Supervisors:

This office represents Karen Calvert ("Ms. Calvert"). Ms. Calvert is the sole trustee of the following trusts: (a) The Karen A. Calvert Trust, established under the Calvert Family Trust Instrument dated November 25, 1996; (b) The Bypass Trust, established under the Calvert Family Trust Instrument dated November 25, 1996; (c) The Exempt GST Marital Trust, established under the Calvert Family Trust Instrument dated November 25, 1996; and (d) The Non-Exempt GST Marital Trust, established under The Calvert Family Trust Instrument, dated November 25, 1996 (collectively, "The Calvert Trusts"). The Calvert Trusts own ten (10) assessor parcels of real property in the Albion-Little River area. A map of the real property owned by the Calvert Trusts is attached as Exhibit A ("Property").

Pursuant to Revenue and Taxation §§ 5096 and 5097, claimant Karen Calvert requests that the Board of Supervisors of Mendocino County, immediately issue an order directing and authorizing the controller of the County to refund Ms. Calvert 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 Ms. 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 \$4,220.40 for the Property owned by Ms. Calvert since the enactment of Measure M. 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-and-programs/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, Ms. Calvert’s Property is within a SRA.

Wildland fire protection in California is the responsibility of either the state, local government, or the federal government. A SRA is an area where the state has financial responsibility for wildland fire protection. Public Resources Code (PRC) § 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 Ms. Calvert is commercial timberland. It is subject to two Non-industrial Timber Management Plan Numbers: 1-03NTMP-005MEN and 1-05NTMP-011MEN (collectively, “NTMPs”), and most parcels are zoned as Timber Production Zones (“TPZ”).

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 Ms. 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

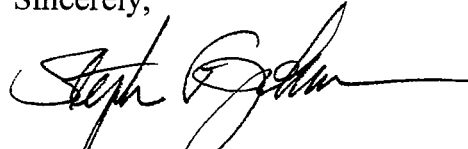
Mendocino County Board of Supervisors  
January 9, 2020  
RE: Karen Calvert Tax Refund

Page 3

Revenue and Taxation §§ 5096 and 5097, the County must refund the last four years of taxes paid by Ms. Calvert, and refrain from issuing future tax bills for her Property referenced in Exhibit A. Enclosed as Exhibit D is the formal claim for refund executed by Ms. Calvert, as required by Revenue and Taxation §§ 5096 and 5097.

We request that the County issue an immediate refund in the amount of \$4,220.40 an to Ms. Calvert. Please do not hesitate to contact me if you care to discuss this issue. Thank you in advance for your assistance with this issue.

Sincerely,



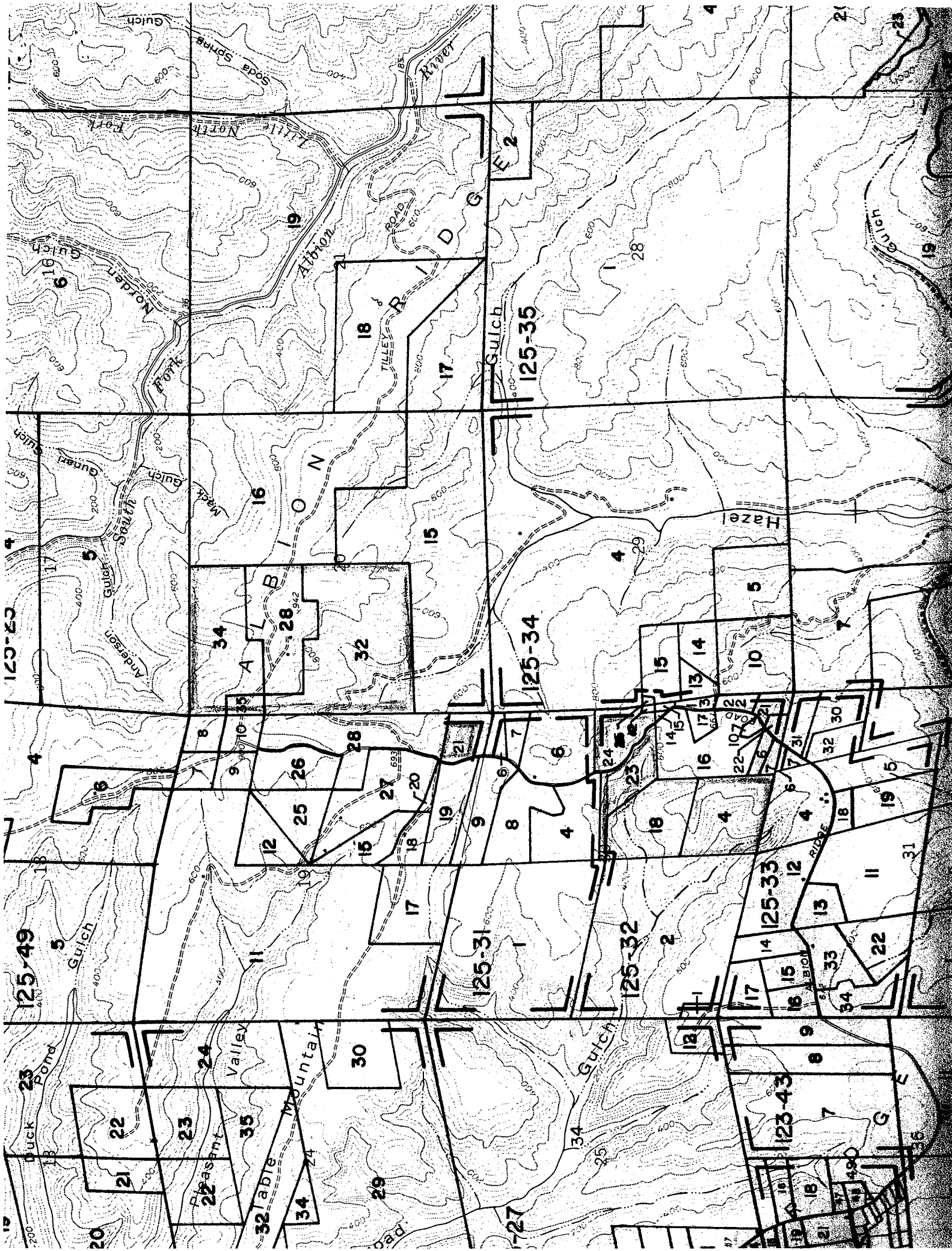
Stephen F. Johnson

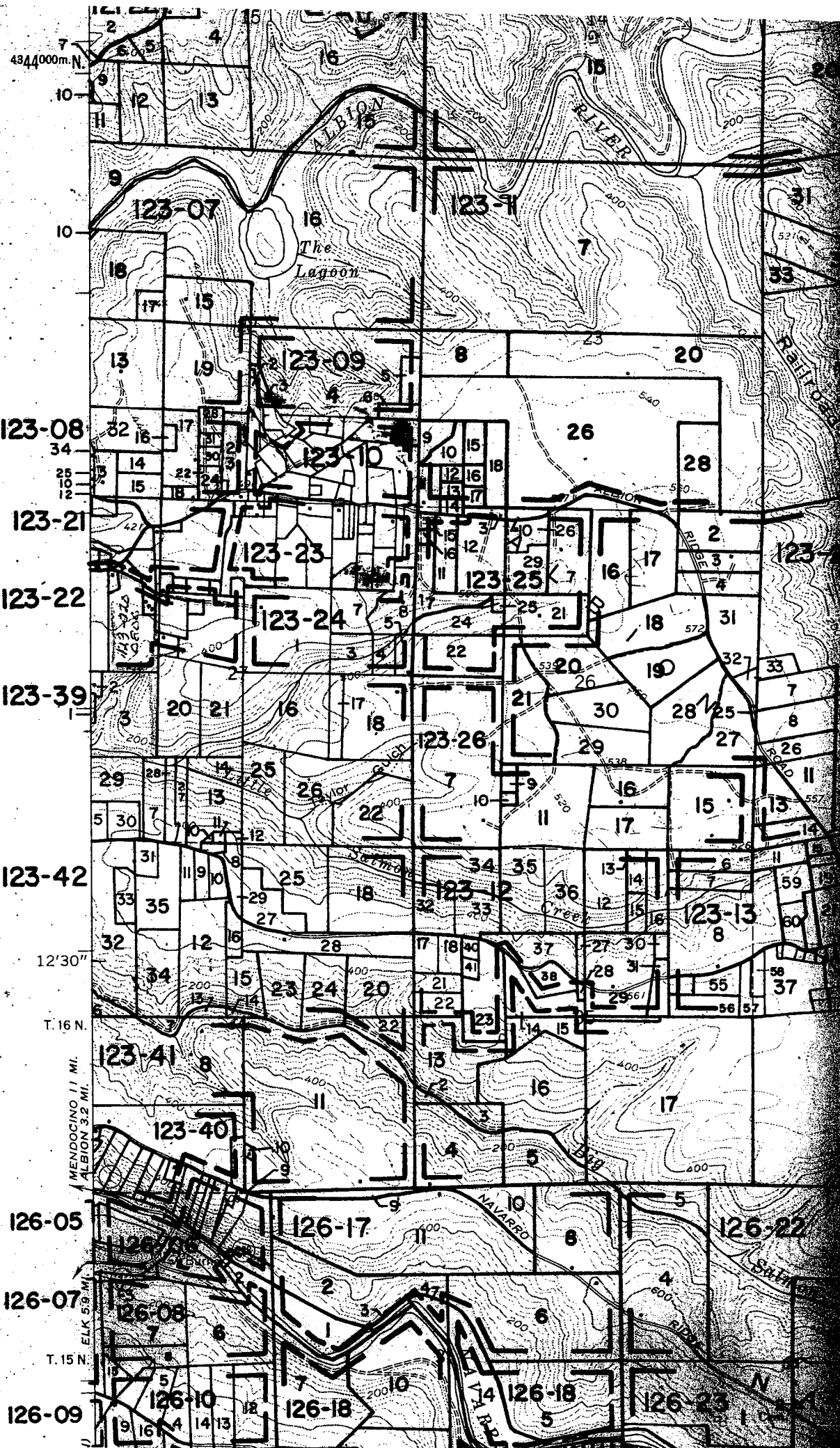
Encl.

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**





4344000m.N.  
 7  
 10  
 9  
 11  
 123-07  
 10  
 18  
 17  
 15  
 13  
 19  
 123-09  
 123-08  
 34  
 25  
 10  
 12  
 123-21  
 123-22  
 123-23  
 123-24  
 123-39  
 123-42  
 12'30"  
 T. 16 N.  
 MENDOCINO 1.1 MI.  
 ALBION 3.2 MI.  
 123-41  
 123-40  
 126-05  
 126-07  
 126-08  
 7  
 6  
 T. 15 N.  
 126-09  
 126-10  
 126-17  
 126-18  
 126-22  
 126-23

4344000m.N.

**EXHIBIT B**

**EXHIBIT B**

**A. 2016-2017:**

1. Karen A. Calvert, as Trustee of The Karen A. Calvert Trust, established under the Calvert Family Trust Instrument, dated November 25, 1996:

<u>Parcel Number:</u>	<u>Assessment Per Parcel</u>
	\$28.74/year
	\$66.62/year
	\$162.50/year
	\$300.00/year
	<u>\$125.00/year</u>

**Total Paid in 2016-2017: \$682.86**

2. Karen A. Calvert, as Trustee of the The Bypass Trust, established under the Calvert Family Trust Instrument, dated November 25, 1996:

<u>Parcel Number:</u>	<u>Assessment Per Parcel</u>
	\$80.84/year
	<u>\$50.00/year</u>

**Total Paid in 2016-2017: \$130.84**

3. Karen A. Calvert, as Trustee of the Non-Exempt GST Marital Trust established under the Calvert Family Trust Instrument, dated November 25, 1996:

<u>Parcel Number:</u>	<u>Assessment Per Parcel</u>
	\$100.00/year
	<u>\$37.50/year</u>

**Total in 2016-2017: \$137.50**

4. Karen A. Calvert as Trustee of The Exempt GST Marital Trust, established under the Calvert Family Trust Instrument, dated November 25, 1996:

<u>Parcel Number:</u>	<u>Assessment Per Parcel</u>
	\$103.90/year

**Total Paid in 2016-2017: \$103.90**

**Total Paid by All Calvert Trusts in 2016-2017: \$1,055.10**



**B. 2017-2018:**

1. Karen A. Calvert, as Trustee of The Karen A. Calvert Trust, established under the Calvert Family Trust Instrument, dated November 25, 1996:

<u>Parcel Number:</u>	<u>Assessment Per Parcel</u>
	\$28.74/year
	\$66.62/year
	\$162.50/year
	\$300.00/year
	<u>\$125.00/year</u>

**Total Paid in 2017-2018: \$682.86**

2. Karen A. Calvert, as Trustee of the The Bypass Trust, established under the Calvert Family Trust Instrument, dated November 25, 1996:

<u>Parcel Number:</u>	<u>Assessment Per Parcel</u>
	\$80.84/year
	<u>\$50.00/year</u>

**Total Paid in 2017-2018: \$130.84**

3. Karen A. Calvert, as Trustee of the Non-Exempt GST Marital Trust established under the Calvert Family Trust Instrument, dated November 25, 1996:

<u>Parcel Number:</u>	<u>Assessment Per Parcel</u>
	\$100.00/year
	<u>\$37.50/year</u>

**Total in 2017-2018: \$137.50**

4. Karen A. Calvert as Trustee of The Exempt GST Marital Trust, established under the Calvert Family Trust Instrument, dated November 25, 1996:

<u>Parcel Number:</u>	<u>Assessment Per Parcel</u>
	<u>\$103.90/year</u>

**Total Paid in 2017-2018: \$103.90**

**Total Paid by All Calvert Trusts in 2017-2018: \$1,055.10**

C. **2018-2019:**

1. Karen A. Calvert, as Trustee of The Karen A. Calvert Trust, established under the Calvert Family Trust Instrument, dated November 25, 1996:

<u>Parcel Number:</u>	<u>Assessment Per Parcel</u>
	\$28.74/year
	\$66.62/year
	\$162.50/year
	\$300.00/year
	<u>\$125.00/year</u>

**Total Paid in 2018-2019: \$682.86**

2. Karen A. Calvert, as Trustee of the The Bypass Trust, established under the Calvert Family Trust Instrument, dated November 25, 1996:

<u>Parcel Number:</u>	<u>Assessment Per Parcel</u>
	\$80.84/year
	<u>\$50.00/year</u>

**Total Paid in 2018-2019: \$130.84**

3. Karen A. Calvert, as Trustee of the Non-Exempt GST Marital Trust established under the Calvert Family Trust Instrument, dated November 25, 1996:

<u>Parcel Number:</u>	<u>Assessment Per Parcel</u>
	\$100.00/year
	<u>\$37.50/year</u>

**Total in Paid 2018-2019: \$137.50**

4. Karen A. Calvert as Trustee of The Exempt GST Marital Trust, established under the Calvert Family Trust Instrument, dated November 25, 1996:

<u>Parcel Number:</u>	<u>Assessment Per Parcel</u>
	\$103.90/year

**Total Paid in 2018-2019: \$103.90**

**Total Paid by All Calvert Trusts in 2018-2019: \$1,055.10**

D. **2019-2020:**

1. Karen A. Calvert, as Trustee of The Karen A. Calvert Trust, established under the Calvert Family Trust Instrument, dated November 25, 1996:

<u>Parcel Number:</u>	<u>Assessment Per Parcel</u>
	\$28.74/year
	\$66.62/year
	\$162.50/year
	\$300.00/year
	<u>\$125.00/year</u>

**Total Paid in 2019-2020: \$682.86**

2. Karen A. Calvert, as Trustee of the The Bypass Trust, established under the Calvert Family Trust Instrument, dated November 25, 1996:

<u>Parcel Number:</u>	<u>Assessment Per Parcel</u>
	\$80.84/year
	<u>\$50.00/year</u>

**Total Paid in 2019-2020: \$130.84**

3. Karen A. Calvert, as Trustee of the Non-Exempt GST Marital Trust established under the Calvert Family Trust Instrument, dated November 25, 1996:

<u>Parcel Number:</u>	<u>Assessment Per Parcel</u>
	\$100.00/year
	<u>\$37.50/year</u>

**Total Paid in 2019-2020: \$137.50**

4. Karen A. Calvert as Trustee of The Exempt GST Marital Trust, established under the Calvert Family Trust Instrument, dated November 25, 1996:

<u>Parcel Number:</u>	<u>Assessment Per Parcel</u>
	\$103.90/year

**Total Paid in 2019-2020: \$103.90**

**Total Paid by All Calvert Trusts in 2019-2020: \$1,055.10**

**Total Combined Amounts Paid by The Calvert Trusts From 2016 to 2020:**

1. Total Paid by All Calvert Trusts in 2016-2017: \$1,055.10
2. Total Paid by All Calvert Trusts in 2017-2018: \$1,055.10
3. Total Paid by All Calvert Trusts in 2018-2019: \$1,055.10
4. Total Paid by All Calvert Trusts in 2019-2020: \$1,055.10

**Total: \$4,220.40**

**Total Amount Paid by All Calvert Trusts Pursuant to Measure M: \$4,220.40**

# **EXHIBIT C**

# **EXHIBIT C**



Neutral

As of: January 8, 2020 10:19 PM Z

**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)<sup>1</sup> 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 Health and Safety Code section 13800 et seq.<sup>2</sup> 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.<sup>3</sup>

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.<sup>4</sup>

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 Revenue and Taxation Code sections 5096 and 5097, 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 [section] 13811. **[¶]** The County

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

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

<sup>3</sup> 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.

<sup>4</sup> 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 Code Civ. Proc., §§ 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 Revenue and Taxation Code section 5097, subdivision (a)(2).

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 seq., 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 determine the validity of such matter. The action shall be in the nature of a proceeding in **[\*\*6]** rem.”

(2) Under Code of Civil Procedure section 863, if the relevant public agency does not initiate validation proceedings, “any 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 Code Civ. Proc., §§ 860, 863; Gov. Code, § 50077.5, subd. (a).)

The trial court, however, found that a different statute governs this case, section 13811, 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.<sup>5</sup>

---

<sup>5</sup> 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 section 13811, 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 and, 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.<sup>6</sup> 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 section

District.

<sup>6</sup>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.”

13811, 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 collected” and “[i]llegally assessed or levied” by the [\*903] County. (Rev. & Tax. Code, § 5096, *subds. (b), (c)*;<sup>7</sup> 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 jointly 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 section 13811, 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,

<sup>7</sup>Revenue and Taxation Code section 5096 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 the 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 Revenue and Taxation Code section 5096, subdivisions (b) and (c), 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]* ["Those cases where the courts have permitted lawsuits brought beyond the 60-day [validation] period alleged illegal implementation of a validated action"].) Here, 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.<sup>8</sup>

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.

---

<sup>8</sup>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**

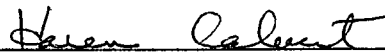
**EXHIBIT D**

**Affidavit for Refund of Real Property Taxes**

I, Karen Calvert, being first duly sworn, depose:

1. I am the sole trustee of the following trusts: (a) The Karen A. Calvert Trust, established under the Calvert Family Trust Instrument, dated November 25, 1996; (b) The Bypass Trust, established under the Calvert Family Trust Instrument, dated November 25, 1996; (c) The Exempt GST Marital Trust, established under the Calvert Family Trust Instrument, dated November 25, 1996; and (d) The Non-Exempt GST Marital Trust, established under The Calvert Family Trust Instrument, dated November 25, 1996.
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 \$4,220.40. 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 for each parcel owned by the respective Calvert Trusts are collectively attached as Exhibit 1.
4. I am rightfully entitled to a tax refund of the \$4,220.40 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: Dec 31, 2019

  
\_\_\_\_\_  
Karen 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**

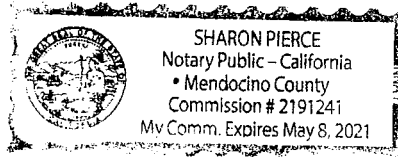
**JURAT**

State of California

County of Mendocino

Subscribed and sworn to (or affirmed) before me on this 31<sup>st</sup> day of December 2019  
2019, by Karen Calvert, who proved to me on the basis of satisfactory evidence to be the person  
who appeared before me.

Signature Sharon Pierce



# **EXHIBIT 1**

# **EXHIBIT 1**



MENDOCINO HISTORY  
TCTF120

16 HISTORY SECURED TAXES \*\*  
\* ASSESSMENT INFORMATION \*

12/11/19  
10:42:51

ASSMT 44739  
PARCEL  
NAME CALVERT KAREN A TTEE

CODE	PAID 1ST INSTALL	PAID 2ND INSTALL
CW	8.97	8.97
RD	.07	.07
MH	.08	.08
MD	.76	.76
46	14.37	14.37
	-----	-----
	24.25	24.25

GROSS TAX	19.76
H/O EXEM	.00
MISC EXEM	.00
SUB TOTAL	19.76
TOTAL DIRECTS	28.74
NET TAX	48.50
TOTAL RATE	1.10300

TAX RATE AREA 104011  
F5-SEARCH ASSMT/PRCL/NME F7-PARCEL F9-PAYMNT F20-ASSR UNSEC F21-SUPP INQ  
F22-ABSTRACT MAINT

MENDOCINO HISTORY  
TCTF120

16 HISTORY SECURED TAXES \*\*  
\* ASSESSMENT INFORMATION \*

12/11/19  
10:42:58

ASSMT 44740

PARCEL  
NAME CALVERT KAREN A TTEE

CODE

PAID  
1ST INSTALL

PAID  
2ND INSTALL

CW  
RD  
MH  
MD  
46

GROSS TAX 606.96  
H/O EXEM .00  
MISC EXEM .00  
SUB TOTAL 606.96  
TOTAL DIRECTS 66.62  
NET TAX 673.58

275.15  
2.20  
2.75  
23.38  
33.31  
-----  
336.79

275.15  
2.20  
2.75  
23.38  
33.31  
-----  
336.79

TOTAL RATE 1.10300

TAX RATE AREA 104011  
F5-SEARCH ASSMT/PRCL/NME F7-PARCEL F9-PAYMNT F20-ASSR UNSEC F21-SUPP INQ  
F22-ABSTRACT MAINT

MENDOCINO HISTORY  
TCTF120

16 HISTORY SECURED TAXES \*\*  
\* ASSESSMENT INFORMATION \*

12/11/19  
10:43:06

ASSMT 44602

PARCEL  
NAME CALVERI KAREN A TTEE

CODE  
CW  
RD  
MH  
MD  
46

PAID  
1ST INSTALL  
53.20  
.42  
.53  
4.52  
81.25  
-----  
139.92

PAID  
2ND INSTALL  
53.20  
.42  
.53  
4.52  
81.25  
-----  
139.92

GROSS TAX 117.34  
H/O EXEM .00  
MISC EXEM .00  
SUB TOTAL 117.34  
TOTAL DIRECTS 162.50  
NET TAX 279.84  
  
TOTAL RATE 1.10300

TAX RATE AREA 104011

F5-SEARCH ASSMT/PRCL/NME F7-PARCEL F9-PAYMNT F20-ASSR UNSEC F21-SUPP INQ  
F22-ABSTRACT MAINT

MENDOCINO HISTORY  
TCTF120

16 HISTORY SECURED TAXES \*\*  
\* ASSESSMENT INFORMATION \*

12/11/19  
10:43:17

ASSMT 44601

PARCEL  
NAME CALVERI KAREN A TTEE

CODE	PAID 1ST INSTALL	PAID 2ND INSTALL
CW	89.90	89.90
RD	.71	.71
MH	.89	.89
MD	7.64	7.64
46	150.00	150.00
	-----	-----
	249.14	249.14

GROSS TAX	198.28
H/O EXEM	.00
MISC EXEM	.00
SUB TOTAL	198.28
TOTAL DIRECTS	300.00
NET TAX	498.28
TOTAL RATE	1.10300

TAX RATE AREA 104011  
F5-SEARCH ASSMT/PRCL/NME F7-PARCEL F9-PAYMNT F20-ASSR UNSEC F21-SUPP INQ  
F22-ABSTRACT MAINT

MENDOCINO HISTORY  
TCTF120

16 HISTORY SECURED TAXES \*\*  
\* ASSESSMENT INFORMATION \*

12/11/19  
10:43:23

ASSMT 44600

PARCEL  
NAME CALVERI KAREN A TTEE

CODE	PAID	
	1ST INSTALL	2ND INSTALL
CW	450.94	450.94
RD	3.60	3.60
MH	4.50	4.50
MD	38.32	38.32
46	62.50	62.50
	-----	-----
	559.86	559.86

GROSS TAX	994.72
H/O EXEM	.00
MISC EXEM	.00
SUB TOTAL	994.72
TOTAL DIRECTS	125.00
NET TAX	1119.72
TOTAL RATE	1.10300

TAX RATE AREA 104011  
F5-SEARCH ASSMT/PRCL/NME F7-PARCEL F9-PAYMNT F20-ASSR UNSEC F21-SUPP INQ  
F22-ABSTRACT MAINT



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

www.mendocinocounty.org

*ck#287*

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

**2017 - 2018**

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44764	TAX RATE AREA: 104-011
PARCEL NUMBER: [REDACTED]	ACRES: 11.50
LOCATION: [REDACTED]	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

**SEE REVERSE FOR IMPORTANT INFORMATION**

Please Bring Entire Bill When Paying in Person.  
 Your Canceled Check is Your Best Receipt.

CAI VERT KAREN A TTEE

*ME*

042924

See reverse for electronic payment information

10 - 19 - 1505

TELEPHONE NUMBERS	
Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6872
Personal Property	(707) 234-6815

COUNTY VALUES AND EXEMPTIONS		
VALUE DESCRIPTION		VALUE
LAND		1,811
IMPROVEMENTS		
PERSONAL PROPERTY		
HOMEOWNER'S EXEMPTION		
OTHER EXEMPTION		
NET ASSESSED VALUE		1,811

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	18.10
(707)234-2898	REDWOODS JC BOND	.011	.18
(707)961-1234	MENDOCINO COAST HOSP	.015	.26
(707)937-5868	MENDOCINO UNIF BOND	.086	1.54
(707)937-4022	ALBION LITTLERVR FIRE		28.74
	DIRECT CHARGE		

<b>DUE AND PAYABLE ON 11/1/2017</b>	
<b>1ST INSTALLMENT</b>	\$ 24.41
<b>DELINQUENT AFTER 12/10/2017</b>	

<b>DUE AND PAYABLE ON 2/1/2018</b>	
<b>2ND INSTALLMENT</b>	\$ 24.41
<b>DELINQUENT AFTER 4/10/2018</b>	

<b>TOTAL TAXES</b>	<b>\$ 48.82</b>
--------------------	-----------------



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

www.mendocinocounty.org

*check 987*

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

**2017 - 2018**

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44765	TAX RATE AREA: 104-011
PARCEL NUMBER: [REDACTED]	ACRES: 26.65
LOCATION: [REDACTED]	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

**SEE REVERSE FOR IMPORTANT INFORMATION**

Please Bring Entire Bill When Paying in Person.  
 Your Canceled Check is Your Best Receipt.

CALVERT KAREN A TTEE *me*

042925

See reverse for electronic payment information

11 - 19 - 1505

TELEPHONE NUMBERS	
Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6872
Personal Property	(707) 234-6815

COUNTY VALUES AND EXEMPTIONS		
VALUE DESCRIPTION		VALUE
LAND		56,131
IMPROVEMENTS		
PERSONAL PROPERTY		
HOMEOWNER'S EXEMPTION		
OTHER EXEMPTION		
NET ASSESSED VALUE		56,131

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	561.30
(707)234-2898	REDWOODS JC BOND	.011	6.16
(707)961-1234	MENDOCINO COAST HOSP	.015	8.40
(707)937-5868	MENDOCINO UNIF BOND	.086	48.26
(707)937-4022	ALBION LITTLERVR FIRE		66.62
	DIRECT CHARGE		

<b>DUE AND PAYABLE ON 11/1/2017</b>	
<b>1ST INSTALLMENT</b>	<b>\$ 345.37</b>
<b>DELINQUENT AFTER 12/10/2017</b>	

<b>DUE AND PAYABLE ON 2/1/2018</b>	
<b>2ND INSTALLMENT</b>	<b>\$ 345.37</b>
<b>DELINQUENT AFTER 4/10/2018</b>	

<b>TOTAL TAXES</b>	<b>\$ 690.74</b>
--------------------	------------------



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

www.mendocinocounty.org

*ck #587*

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

**2017 - 2018**

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44625	TAX RATE AREA: 104-011
PARCEL NUMBER: [REDACTED]	ACRES: 65.00
LOCATION: [REDACTED]	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

**SEE REVERSE FOR IMPORTANT INFORMATION**

Please Bring Entire Bill When Paying in Person.  
 Your Canceled Check is Your Best Receipt.

*MC*  
 CALVERT KAREN A TTEE

042919



See reverse for electronic payment information

5 - 19 - 1505

TELEPHONE NUMBERS	
Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6872
Personal Property	(707) 234-6815

COUNTY VALUES AND EXEMPTIONS		
VALUE DESCRIPTION		VALUE
LAND		10,755
IMPROVEMENTS		
PERSONAL PROPERTY		
HOMEOWNER'S EXEMPTION		
OTHER EXEMPTION		
NET ASSESSED VALUE		10,755

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	107.54
(707)234-2898	REDWOODS JC BOND	.011	1.18
(707)961-1234	MENDOCINO COAST HOSP	.015	1.60
(707)937-5868	MENDOCINO UNIF BOND	.086	9.24
(707)937-4022	ALBION LITTLERVR FIRE		162.50
	DIRECT CHARGE		

<b>DUE AND PAYABLE ON 11/1/2017</b>	
<b>1ST INSTALLMENT</b>	\$ 141.03
<b>DELINQUENT AFTER 12/10/2017</b>	

<b>DUE AND PAYABLE ON 2/1/2018</b>	
<b>2ND INSTALLMENT</b>	\$ 141.03
<b>DELINQUENT AFTER 4/10/2018</b>	

<b>TOTAL TAXES</b>	<b>\$ 282.06</b>
--------------------	------------------





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

*CRH 2017*

**MENDOCINO COUNTY SECURED TAX STATEMENT  
 FOR FISCAL YEAR JULY 1, 2017 TO JUNE 30, 201**

**2017 - 2018**

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44624	TAX RATE AREA: 104-011
PARCEL NUMBER:	ACRES: 120.00
LOCATION:	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

SEE REVERSE FOR IMPORTANT INFORMATION
Please Bring Entire Bill When Paying in Person.
Your Canceled Check is Your Best Receipt.

CALVERT KAREN A TTEE *me*

042918

See reverse for electronic payment information

4 - 19 - 1505

TELEPHONE NUMBERS	
Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6872
Personal Property	(707) 234-6815

COUNTY VALUES AND EXEMPTIONS		
VALUE DESCRIPTION		VALUE
LAND		
IMPROVEMENTS		18,120
PERSONAL PROPERTY		
HOMEOWNER'S EXEMPTION		
OTHER EXEMPTION		
NET ASSESSED VALUE		18,120

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	181.20
(707)234-2898	REDWOODS JC BOND	.011	1.98
(707)961-1234	MENDOCINO COAST HOSP	.015	2.70
(707)937-5868	MENDOCINO UNIF BOND	.086	15.58
(707)937-4022	ALBION LITTLERVR FIRE		300.00
	DIRECT CHARGE		

<b>DUE AND PAYABLE ON 11/1/2017</b>	
<b>1ST INSTALLMENT</b>	\$ 250.73
<b>DELINQUENT AFTER 12/10/2017</b>	

<b>DUE AND PAYABLE ON 2/1/2018</b>	
<b>2ND INSTALLMENT</b>	\$ 250.73
<b>DELINQUENT AFTER 4/10/2018</b>	

<b>TOTAL TAXES</b>	<b>\$ 501.46</b>
--------------------	------------------



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

www.mendocinocounty.org

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

**2017 - 2018**

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44623	TAX RATE AREA: 104-011
PARCEL NUMBER: [REDACTED]	ACRES: 50.00
LOCATION: [REDACTED]	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

**SEE REVERSE FOR IMPORTANT INFORMATION**

Please Bring Entire Bill When Paying in Person.  
 Your Canceled Check is Your Best Receipt.

CALVERT KAREN A TTEE *Mc* *NOV 1, 2017* *check to 287* *Stewart* 042917

See reverse for electronic payment information

3 - 19 - 1505

TELEPHONE NUMBERS	
Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6872
Personal Property	(707) 234-6815

COUNTY VALUES AND EXEMPTIONS		
VALUE DESCRIPTION		VALUE
LAND		91,991
IMPROVEMENTS		
PERSONAL PROPERTY		
HOMEOWNER'S EXEMPTION		
OTHER EXEMPTION		
NET ASSESSED VALUE		91,991

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	919.90
(707)234-2898	REDWOODS JC BOND	.011	10.10
(707)961-1234	MENDOCINO COAST HOSP	.015	13.78
(707)937-5868	MENDOCINO UNIF BOND	.086	79.10
(707)937-4022	ALBION LITTLERVR FIRE		125.00
	DIRECT CHARGE		

<b>DUE AND PAYABLE ON 11/1/2017</b>	
<b>1ST INSTALLMENT</b>	\$ 573.94
<b>DELINQUENT AFTER 12/10/2017</b>	

<b>DUE AND PAYABLE ON 2/1/2018</b>	
<b>2ND INSTALLMENT</b>	\$ 573.94
<b>DELINQUENT AFTER 4/10/2018</b>	

<b>TOTAL TAXES</b>	<b>\$ 1,147.88</b>
--------------------	--------------------



**SHARI L. SCHAPMIRE**  
 TREASURER-TAX COLLECTOR  
 501 Low Gap Road, Room #1060  
 Ukiah, CA 95482  
 www.mendocinocounty.org/ttc

**MENDOCINO COUNTY SECURED TAX STATEMENT  
 FOR FISCAL YEAR JULY 1, 2018 TO JUNE 30, 2019**

**2018 - 2019**

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44664	TAX RATE AREA: 104-011
PARCEL NUMBER:	ACRES: 50.00
LOCATION:	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

**SEE REVERSE FOR IMPORTANT INFORMATION**

Please Bring Entire Bill When Paying in Person.  
 Your Canceled Check is Your Best Receipt.

CALVERT KAREN A TTEE

042781

See reverse for electronic payment information

3 - 19 - 1508

TELEPHONE NUMBERS	
Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6859
Personal Property	(707) 234-6815

COUNTY VALUES AND EXEMPTIONS		
VALUE DESCRIPTION		VALUE
LAND		93,830
IMPROVEMENTS		
PERSONAL PROPERTY		
HOMEOWNER'S EXEMPTION		
OTHER EXEMPTION		
NET ASSESSED VALUE		93,830

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	938.30
(707)234-2898	REDWOODS JC BOND	.011	10.32
(707)961-1234	MENDOCINO COAST HOSP	.013	12.18
(707)937-5868	MENDOCINO UNIF BOND	.088	82.56
(707)937-4022	ALBION LITTLERVR FIRE		125.00
707-961-4610	COASTAL HCARE MEAS C		144.00

**PAID**

NOV 20 2018

TAX COLLECTOR  
 MENDOCINO CO.

**PAID**

NOV 20 2018

TAX COLLECTOR  
 MENDOCINO CO.

<b>DUE AND PAYABLE ON 11/1/2018</b>	
1ST INSTALLMENT	\$ 656.18
DELINQUENT AFTER 12/10/2018	

<b>DUE AND PAYABLE ON 2/1/2019</b>	
2ND INSTALLMENT	\$ 656.18
DELINQUENT AFTER 4/10/2019	

<b>TOTAL TAXES</b>
<b>\$ 1,312.36</b>



**SHARI L. SCHAPMIRE**  
**TREASURER-TAX COLLECTOR**  
 501 Low Gap Road, Room #1060  
 Ukiah, CA 95482  
 www.mendocinocounty.org/ttc

**MENDOCINO COUNTY SECURED TAX STATEMENT**  
**FOR FISCAL YEAR JULY 1, 2018 TO JUNE 30, 2019**

**2018 - 2019**




PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44665	TAX RATE AREA: 104-011
PARCEL NUMBER:	ACRES: 120.00
LOCATION:	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

**SEE REVERSE FOR IMPORTANT INFORMATION**

Please Bring Entire Bill When Paying in Person.  
 Your Canceled Check is Your Best Receipt.

CALVERT KAREN A TTEE

042782

See reverse for electronic payment information

4 - 19 - 1508

TELEPHONE NUMBERS	
Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6859
Personal Property	(707) 234-6815

COUNTY VALUES AND EXEMPTIONS		
VALUE DESCRIPTION		VALUE
LAND		18,120
IMPROVEMENTS		
PERSONAL PROPERTY		
HOMEOWNER'S EXEMPTION		
OTHER EXEMPTION		
NET ASSESSED VALUE		18,120

**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	181.20
(707)234-2898	REDWOODS JC BOND	.011	1.98
(707)961-1234	MENDOCINO COAST HOSP	.013	2.34
(707)937-5868	MENDOCINO UNIF BOND	.088	15.94
(707)937-4022	ALBION FIRE		300.00
707-961-4610	COAST HEALTH CARE MEAS C		144.00

**PAID**

NOV 20 2018

TAX COLLECTOR  
MENDOCINO CO.

**PAID**

NOV 20 2018

TAX COLLECTOR  
MENDOCINO CO.

DUE AND PAYABLE ON 11/1/2018	
1ST INSTALLMENT	\$ 322.73
DELINQUENT AFTER 12/10/2018	

DUE AND PAYABLE ON 2/1/2019	
2ND INSTALLMENT	\$ 322.73
DELINQUENT AFTER 4/10/2019	

<b>TOTAL TAXES</b>
<b>\$ 645.46</b>



**SHARI L. SCHAPMIRE**  
 TREASURER-TAX COLLECTOR  
 501 Low Gap Road, Room #1060  
 Ukiah, CA 95482  
 www.mendocinocounty.org/ttc

**MENDOCINO COUNTY SECURED TAX STATEMENT  
 FOR FISCAL YEAR JULY 1, 2018 TO JUNE 30, 2019**

**2018 - 2019**

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44666	TAX RATE AREA: 104-011
PARCEL NUMBER:	ACRES: 65.00
LOCATION:	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

**SEE REVERSE FOR IMPORTANT INFORMATION**

Please Bring Entire Bill When Paying in Person.  
 Your Canceled Check is Your Best Receipt.

CALVERT KAREN A TTEE

042783

See reverse for electronic payment information

5 - 19 - 1508

TELEPHONE NUMBERS	
Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6859
Personal Property	(707) 234-6815

COUNTY VALUES AND EXEMPTIONS		
VALUE DESCRIPTION		VALUE
LAND		10,755
IMPROVEMENTS		
PERSONAL PROPERTY		
HOMEOWNER'S EXEMPTION		
OTHER EXEMPTION		
NET ASSESSED VALUE		10,755

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	107.54
(707)234-2898	REDWOODS JC BOND	.011	1.18
(707)961-1234	MENDOCINO COAST HOSP	.013	1.38
(707)937-5868	MENDOCINO UNIF BOND	.088	9.46
(707)937-4022	ALBION LITTLERVR FIRE		162.50
707-961-4610	COASTHLTHCARE MEAS C		144.00
	DIRECT CHARGE		
	DIRECT CHARGE		

**PAID**

NOV 20 2018

TAX COLLECTOR  
 MENDOCINO CO.

**PAID**

NOV 20 2018

TAX COLLECTOR  
 MENDOCINO CO.

<b>DUE AND PAYABLE ON 11/1/2018</b>	
1ST INSTALLMENT	\$ 213.03
DELINQUENT AFTER 12/10/2018	

<b>DUE AND PAYABLE ON 2/1/2019</b>	
2ND INSTALLMENT	\$ 213.03
DELINQUENT AFTER 4/10/2019	

<b>TOTAL TAXES</b>
<b>\$ 426.06</b>



**SHARI L. SCHAPMIRE**  
**TREASURER-TAX COLLECTOR**  
 501 Low Gap Road, Room #1060  
 Ukiah, CA 95482  
 www.mendocinocounty.org/ttc

**MENDOCINO COUNTY SECURED TAX STATEMENT**  
**FOR FISCAL YEAR JULY 1, 2018 TO JUNE 30, 2019**

2018 - 2019

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44805	TAX RATE AREA: 104-011
PARCEL NUMBER:	ACRES: 11.50
LOCATION:	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

**SEE REVERSE FOR IMPORTANT INFORMATION**

Please Bring Entire Bill When Paying in Person.  
 Your Canceled Check is Your Best Receipt.

CAI VERT KAREN A TTEE

042788

10 - 19 - 1508

See reverse for electronic payment information

TELEPHONE NUMBERS	
Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6859
Personal Property	(707) 234-6815

COUNTY VALUES AND EXEMPTIONS		
VALUE DESCRIPTION		VALUE
LAND		1,811
IMPROVEMENTS		
PERSONAL PROPERTY		
HOMEOWNER'S EXEMPTION		
OTHER EXEMPTION		
NET ASSESSED VALUE		1,811

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	
(707)234-2898	REDWOODS JC BOND	.011	18.10
(707)961-1234	MENDOCINO COAST HOSP	.013	.18
(707)937-5868	MENDOCINO UNIF BOND	.088	.22
(707)937-4022	ALBION LITTLERV FIRE		1.58
707-961-4610	COAST HLTHCARE MEAS C		28.74
			144.00

**PAID**  
 NOV 20 2018

TAX COLLECTOR  
 MENDOCINO CO.

**PAID**  
 NOV 20 2018

TAX COLLECTOR  
 MENDOCINO CO.

<b>DUE AND PAYABLE ON 11/1/2018</b>	
1ST INSTALLMENT	\$ 96.41
DELINQUENT AFTER 12/10/2018	

<b>DUE AND PAYABLE ON 2/1/2019</b>	
2ND INSTALLMENT	\$ 96.41
DELINQUENT AFTER 4/10/2019	

<b>TOTAL TAXES</b>	<b>\$ 192.82</b>
--------------------	------------------



**SHARI L. SCHAPMIRE**  
**TREASURER-TAX COLLECTOR**  
 501 Low Gap Road, Room #1060  
 Ukiah, CA 95482  
 www.mendocinocounty.org/ttc

**MENDOCINO COUNTY SECURED TAX STATEMENT**  
**FOR FISCAL YEAR JULY 1, 2018 TO JUNE 30, 2019**

2018 - 2019

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44806	TAX RATE AREA: 104-011
PARCEL NUMBER:	ACRES: 26.65
LOCATION:	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

**SEE REVERSE FOR IMPORTANT INFORMATION**

Please Bring Entire Bill When Paying in Person.  
 Your Canceled Check is Your Best Receipt.

CALVERT KAREN A TTEE

042789

See reverse for electronic payment information

11 - 19 - 1508

TELEPHONE NUMBERS	
Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6859
Personal Property	(707) 234-6815

COUNTY VALUES AND EXEMPTIONS		
VALUE DESCRIPTION		VALUE
LAND		57,253
IMPROVEMENTS		
PERSONAL PROPERTY		
HOMEOWNER'S EXEMPTION		
OTHER EXEMPTION		
NET ASSESSED VALUE		57,253

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	572.52
(707)234-2898	REDWOODS JC BOND	.011	6.28
(707)961-1234	MENDOCINO COAST HOSP	.013	7.44
(707)937-5868	MENDOCINO UNIF BOND	.088	50.38
(707)937-4022	ALBION LITTLERVR FIRE		66.62
707-961-4610	COAST HLTHCARE MEAS C		144.00

**PAID**

NOV 20 2018

TAX COLLECTOR  
 MENDOCINO CO.

**PAID**

NOV 20 2018

TAX COLLECTOR  
 MENDOCINO CO.

DUE AND PAYABLE ON 11/1/2018		DUE AND PAYABLE ON 2/1/2019		TOTAL TAXES
1ST INSTALLMENT	\$ 423.62	2ND INSTALLMENT	\$ 423.62	
DELINQUENT AFTER 12/10/2018		DELINQUENT AFTER 4/10/2019		



**SHARI L. SCHAPMIRE**  
 TREASURER-TAX COLLECTOR  
 501 Low Gap Road, Room #1060  
 Ukiah, CA 95482  
 www.mendocinocounty.org/ttc

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

**2019 - 2020**

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44663	TAX RATE AREA: 104-011
PARCEL NUMBER:	ACRES: 50.00
LOCATION:	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

SEE REVERSE FOR IMPORTANT INFORMATION
Please Bring Entire Bill When Paying in Person.
Your Canceled Check is Your Best Receipt.

CALVERT KAREN A TTEE

0000042623

See reverse for electronic payment information

1 - 19 - 1527

TELEPHONE NUMBERS	
Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6859
Personal Property	(707) 234-6815

COUNTY VALUES AND EXEMPTIONS		
VALUE DESCRIPTION		VALUE
LAND		95,707
IMPROVEMENTS		
PERSONAL PROPERTY		
HOMEOWNER'S EXEMPTION		
OTHER EXEMPTION		
NET ASSESSED VALUE		95,707

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	957.06
(707)234-2898	REDWOODS JC BOND	.011	10.52
(707)961-1234	MENDOCINO COAST HOSP	.013	12.44
(707)937-5868	MENDOCINO UNIF BOND	.063	81.34
(707)937-4022	REGION LITTLERVR FIRE		125.00

**PAID**

NOV 06 2019

TAX COLLECTOR  
 MENDOCINO CO.

**PAID**

NOV 06 2019

TAX COLLECTOR  
 MENDOCINO CO.

<b>DUE AND PAYABLE ON 11/1/2019</b>	
1ST INSTALLMENT	\$ 593.18
DELINQUENT AFTER 12/10/2019	

<b>DUE AND PAYABLE ON 2/1/2020</b>	
2ND INSTALLMENT	\$ 593.18
DELINQUENT AFTER 4/10/2020	

<b>TOTAL TAXES</b>
<b>\$ 1,186.36</b>





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

www.mendocinocounty.org/ttc

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

**2019 - 2020**

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44664	TAX RATE AREA: 104-011
PARCEL NUMBER:	ACRES: 120.00
LOCATION:	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

SEE REVERSE FOR IMPORTANT INFORMATION
Please Bring Entire Bill When Paying in Person.
Your Canceled Check is Your Best Receipt.

CALVERT KARFN A TTEE

0000042624

See reverse for electronic payment information

2 - 19 - 1527

**TELEPHONE NUMBERS**

Tax Collection (707) 234-6875  
 Address Change (707) 234-6800  
 Exemptions (707) 234-6801  
 Assessed Values (707) 234-6800  
 Tax Rates (707) 234-6859  
 Personal Property (707) 234-6815

**COUNTY VALUES AND EXEMPTIONS**

VALUE DESCRIPTION	VALUE
LAND	
IMPROVEMENTS	19,100
PERSONAL PROPERTY	
HOMEOWNER'S EXEMPTION	
OTHER EXEMPTION	
NET ASSESSED VALUE	19,100

**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	
(707)234-2898	REDWOODS JC BOND	.011	191.00
(707)961-1234	MENDOCINO COAST HOSP	.013	2.10
(707)937-5868	MENDOCINO UNIF BOND	.085	2.48
(707)937-4022	ALBION LITTLERVR FIRE		16.22
	DIRECT CHARGE		300.00

**PAID**

NOV 06 2019

TAX COLLECTOR  
 MENDOCINO CO.

**PAID**

NOV 06 2019

TAX COLLECTOR

DUE AND PAYABLE ON 11/1/2019	
1ST INSTALLMENT	\$ 255.90
DELINQUENT AFTER 12/10/2019	

DUE AND PAYABLE ON 2/1/2020	
2ND INSTALLMENT	\$ 255.90
DELINQUENT AFTER 4/10/2020	

<b>TOTAL TAXES</b>
<b>\$ 511.80</b>



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

www.mendocinocounty.org/ttc

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

**2019 - 2020**

TP2

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44665	TAX RATE AREA: 104-011
PARCEL NUMBER:	ACRES: 65.00
LOCATION:	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

SEE REVERSE FOR IMPORTANT INFORMATION
Please Bring Entire Bill When Paying in Person.
Your Canceled Check is Your Best Receipt.

CALVERT KAREN A TTEE

0000042625



See reverse for electronic payment information

3 - 19 - 1527

TELEPHONE NUMBERS	
Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6859
Personal Property	(707) 234-6815

COUNTY VALUES AND EXEMPTIONS		
VALUE DESCRIPTION		VALUE
LAND		11,325
IMPROVEMENTS		
PERSONAL PROPERTY		
HOMEOWNER'S EXEMPTION		
OTHER EXEMPTION		
NET ASSESSED VALUE		11,325

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	113.24
(707)234-2898	REDWOODS JC BOND	.011	1.24
(707)961-1234	MENDOCINO COAST HOSP	.013	1.46
(707)937-5868	MENDOCINO UNIF BOND	.085	9.62
(707)937-4022	ALBION LITTLERVR FIRE		162.50

**PAID**

NOV 06 2019

TAX COLLECTOR  
MENDOCINO CO.

**PAID**

NOV 06 2019

TAX COLLECTOR  
MENDOCINO CO.

DUE AND PAYABLE ON 11/1/2019	
1ST INSTALLMENT	\$ 144.03
DELINQUENT AFTER 12/10/2019	

DUE AND PAYABLE ON 2/1/2020	
2ND INSTALLMENT	\$ 144.03
DELINQUENT AFTER 4/10/2020	

TOTAL TAXES	\$ 288.06
-------------	-----------



**SHARI L. SCHAPMIRE**  
**TREASURER-TAX COLLECTOR**  
 501 Low Gap Road, Room #1060  
 Ukiah, CA 95482  
 www.mendocinocounty.org/ttc

**MENDOCINO COUNTY SECURED TAX STATEMENT**  
**FOR FISCAL YEAR JULY 1, 2019 TO JUNE 30, 2020**  
**2019 - 2020**

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44804	TAX RATE AREA: 104-011
PARCEL NUMBER:	ACRES: 11.50
LOCATION:	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

**SEE REVERSE FOR IMPORTANT INFORMATION**

Please Bring Entire Bill When Paying in Person.  
 Your Canceled Check is Your Best Receipt.

CALVERT KAREN A TTEE

0000042629

7 - 19 - 1527

See reverse for electronic payment information

**TELEPHONE NUMBERS**

Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6859
Personal Property	(707) 234-6815

**COUNTY VALUES AND EXEMPTIONS**

VALUE DESCRIPTION	VALUE
LAND	1,908
IMPROVEMENTS	
PERSONAL PROPERTY	
HOMEOWNER'S EXEMPTION	
OTHER EXEMPTION	
NET ASSESSED VALUE	1,908

**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	19.08
(707)234-2898	REDWOODS JC BOND	.011	.20
(707)961-1234	MENDOCINO COAST HOSP	.013	.24
(707)937-5868	MENDOCINO UNIF BOND	.085	1.62
(707)937-4022	ALBION LITTLERVR FIRE		28.74
(707)961-4610	COAST HLTHCARE MEAS C		144.00
	DIRECT CHARGE		
	DIRECT CHARGE		

**PAID**  
 NOV 06 2019

**PAID**  
 NOV 06 2019

TAX COLLECTOR MENDOCINO CO

DUE AND PAYABLE ON 11/1/2019	
1ST INSTALLMENT	\$ 96.94
DELINQUENT AFTER 12/10/2019	

TAX COLLECTOR MENDOCINO CO

DUE AND PAYABLE ON 02/1/2020	
2ND INSTALLMENT	\$ 96.94
DELINQUENT AFTER 4/10/2020	

<b>TOTAL TAXES</b>	<b>\$ 193.88</b>
--------------------	------------------



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

www.mendocinocounty.org/ttc

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

**2019 - 2020**

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44805	TAX RATE AREA: 104-011
PARCEL NUMBER:	ACRES: 26.65
LOCATION:	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

**SEE REVERSE FOR IMPORTANT INFORMATION**

Please Bring Entire Bill When Paying in Person.  
 Your Canceled Check is Your Best Receipt.

CALVERT KAREN A TTEE

0000042630



See reverse for electronic payment information

8 - 19 - 1527

**TELEPHONE NUMBERS**

Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6859
Personal Property	(707) 234-6815

**COUNTY VALUES AND EXEMPTIONS**

VALUE DESCRIPTION	VALUE
LAND	58,398
IMPROVEMENTS	
PERSONAL PROPERTY	
HOMEOWNER'S EXEMPTION	
OTHER EXEMPTION	
NET ASSESSED VALUE	58,398

**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	583.98
(707)234-2898	REDWOODS JC BOND	.011	6.42
(707)961-1234	MENDOCINO COAST HOSP	.013	7.58
(707)937-5868	MENDOCINO UNIF BOND	.085	49.62
(707)937-4022	ALBION LITTLERVR FIRE		66.62
(707)961-4610	COAST HLTHCARE MEAS C		144.00
	DIRECT CHARGE		
	DIRECT CHARGE		

**PAID**

NOV 06 2019

TAX COLLECTOR  
 MENDOCINO CO

**PAID**

NOV 06 2019

TAX COLLECTOR  
 MENDOCINO CO

DUE AND PAYABLE ON 11/1/2019	
1ST INSTALLMENT	\$ 429.11
DELINQUENT AFTER 12/10/2019	

DUE AND PAYABLE ON 2/1/2020	
2ND INSTALLMENT	\$ 429.11
DELINQUENT AFTER 4/10/2020	

<b>TOTAL TAXES</b>
<b>\$ 858.22</b>

MENDOCINO HISTORY  
TCTF120

16 HISTORY SECURED TAXES \*\*  
\* ASSESSMENT INFORMATION \*

2016 property tax

12/11/19  
10:42:14

ASSMT 44312

PARCEL  
NAME CALVERT KAREN A TTEE

CODE  
CW  
RD  
MH  
MD  
46

PAID  
1ST INSTALL  
315.66  
2.52  
3.15  
26.83  
40.42  
-----  
388.58

PAID  
2ND INSTALL  
315.66  
2.52  
3.15  
26.83  
40.42  
-----  
388.58

GROSS TAX 696.32  
H/O EXEM .00  
MISC EXEM .00  
SUB TOTAL 696.32  
TOTAL DIRECTS 80.84  
NET TAX 777.16  
  
TOTAL RATE 1.10300

TAX RATE AREA 104011

F5-SEARCH ASSMT/PRCL/NME F7-PARCEL F9-PAYMNT F20-ASSR UNSEC F21-SUPP INQ  
F22-ABSTRACT MAINT

MENDOCINO HISTORY  
TCTF120

16 HISTORY SECURED TAXES \*\*  
\* ASSESSMENT INFORMATION \*

12/11/19  
10:42:22

ASSMT 44102

PARCEL  
NAME CALVERT KAREN A TTEE

CODE

PAID  
1ST INSTALL

PAID  
2ND INSTALL

CW 324.68

324.68

RD 2.59

2.59

MH 3.24

3.24

MD 27.59

27.59

46 25.00

25.00

GROSS TAX 716.20

H/O EXEM .00

MISC EXEM .00

SUB TOTAL 716.20

TOTAL DIRECTS 50.00

NET TAX 766.20

-----  
383.10

-----  
383.10

TOTAL RATE 1.10300

TAX RATE AREA 104011

F5-SEARCH ASSMT/PRCL/NME F7-PARCEL F9-PAYMNT F20-ASSR UNSEC F21-SUPP INQ

F22-ABSTRACT MAINT



**SHARI L. SCHAPMIRE**  
 TREASURER-TAX COLLECTOR  
 501 Low Gap Road, Room #1060  
 Ukiah, CA 95482  
 www.mendocinocounty.org/ttc

**MENDOCINO COUNTY SECURED TAX STATEMENT  
 FOR FISCAL YEAR JULY 1, 2018 TO JUNE 30, 2019**

**2018 - 2019**

**PROPERTY INFORMATION**

ASSESSMENT NUMBER: 44166 TAX RATE AREA: 104-011  
 PARCEL NUMBER: LOCATION: ACRES:  
 LIEN DATE OWNER: CALVERT KAREN A TTEE

**SEE REVERSE FOR IMPORTANT INFORMATION**

Please Bring Entire Bill When Paying in Person.  
 Your Canceled Check is Your Best Receipt.

CALVERT KAREN A TTEE *pu p c s* 042779  
 1 - 19 - 1508

DISCOVER VISA ELECTRONIC CHECK

See reverse for electronic payment information

**TELEPHONE NUMBERS**

Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6859
Personal Property	(707) 234-6815

**COUNTY VALUES AND EXEMPTIONS**

VALUE DESCRIPTION	VALUE
LAND	
IMPROVEMENTS	67,560
PERSONAL PROPERTY	
HOMEOWNER'S EXEMPTION	
OTHER EXEMPTION	
NET ASSESSED VALUE	67,560

**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	
(707)234-2898	REDWOODS JC BOND	.011	675.60
(707)961-1234	MENDOCINO COAST HOSP	.013	7.42
(707)937-5868	MENDOCINO UNIF BOND	.088	8.78
(707)937-4022	ALBION LITTLERVR FIRE		59.44
707-961-4610	COAST FIRE TRESARE MEAS C		50.00
			144.00

**PAID**  
 NOV 20 2018 *CK # 1107*  
 TAX COLLECTOR  
 MENDOCINO CO. *K.C.*

**PAID**  
 NOV 20 2018  
 TAX COLLECTOR  
 MENDOCINO CO.

**DUE AND PAYABLE ON 11/1/2018**

1ST INSTALLMENT \$ 472.62  
 DELINQUENT AFTER 12/10/2018

**DUE AND PAYABLE ON 2/1/2019**

2ND INSTALLMENT \$ 472.62  
 DELINQUENT AFTER 4/10/2019

**TOTAL TAXES**  
 \$ 945.24



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

www.mendocinocounty.org/ttc

**MENDOCINO COUNTY SECURED TAX STATEMENT  
 FOR FISCAL YEAR JULY 1, 2018 TO JUNE 30, 2019**

**2018 - 2019**

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44376	TAX RATE AREA: 104-011
PARCEL NUMBER:	ACRES: 32.34
LOCATION:	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

**SEE REVERSE FOR IMPORTANT INFORMATION**

Please Bring Entire Bill When Paying in Person.  
 Your Canceled Check is Your Best Receipt.

CALVERT KAREN A TTEE

042780

PM

2 - 19 - 1508

See reverse for electronic payment information

TELEPHONE NUMBERS	
Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6859
Personal Property	(707) 234-6815

COUNTY VALUES AND EXEMPTIONS		
VALUE DESCRIPTION		VALUE
LAND		65,683
IMPROVEMENTS		
PERSONAL PROPERTY		
HOMEOWNER'S EXEMPTION		
OTHER EXEMPTION		
NET ASSESSED VALUE		65,683

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	
(707)234-2898	REDWOODS JC BOND	.011	656.82
(707)961-1234	MENDOCINO COAST HOSP	.013	7.22
(707)937-5868	MENDOCINO UNIF BOND	.088	8.52
(707)937-4022	ALBION LITTLERVR FIRE		57.80
707-961-4610	COAST HLTHCARE MEAS C		80.84
	DIRECT CHARGE		144.00
	DIRECT CHARGE		

**PAID**  
 NOV 20 2018  
 TAX COLLECTOR  
 MENDOCINO CO.  
*OK# 107*  
*H.C.*

**PAID**  
 NOV 20 2018  
 TAX COLLECTOR  
 MENDOCINO CO.

<b>DUE AND PAYABLE ON 11/1/2018</b>	
1ST INSTALLMENT	\$ 477.60
DELINQUENT AFTER 12/10/2018	

<b>DUE AND PAYABLE ON 2/1/2019</b>	
2ND INSTALLMENT	\$ 477.60
DELINQUENT AFTER 4/10/2019	

<b>TOTAL TAXES</b>	<b>\$ 955.20</b>
--------------------	------------------





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

www.mendocinocounty.org

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

**2017 - 2018**

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44125	TAX RATE AREA: 104-011
PARCEL NUMBER: [REDACTED]	ACRES: [REDACTED]
LOCATION: [REDACTED]	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

**SEE REVERSE FOR IMPORTANT INFORMATION**

Please Bring Entire Bill When Paying In Person.  
 Your Canceled Check is Your Best Receipt.

By pass 042915  
 CALVERT KAREN A TTEE  
 Nov 7  
 Check #104  
 Schwab  
 1 - 19 - 1505

See reverse for electronic payment information

TELEPHONE NUMBERS	
Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6872
Personal Property	(707) 234-6815

COUNTY VALUES AND EXEMPTIONS		
VALUE DESCRIPTION		VALUE
LAND		66,236
IMPROVEMENTS		
PERSONAL PROPERTY		
HOMEOWNER'S EXEMPTION		
OTHER EXEMPTION		
NET ASSESSED VALUE		66,236

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	662.36
(707)234-2898	REDWOODS JC BOND	.011	7.28
(707)961-1234	MENDOCINO COAST HOSP	.015	9.92
(707)937-5868	MENDOCINO UNIF BOND	.086	56.96
(707)937-4022	ALBION LITTLERVR FIRE		50.00
	DIRECT CHARGE		

<b>DUE AND PAYABLE ON 11/1/2017</b>	<b>DUE AND PAYABLE ON 2/1/2018</b>	
1ST INSTALLMENT \$ 393.26	2ND INSTALLMENT \$ 393.26	<b>TOTAL TAXES</b>
DELINQUENT AFTER 12/10/2017	DELINQUENT AFTER 4/10/2018	<b>\$ 786.52</b>



**SHARI L. SCHAPMIRE**  
 TREASURER-TAX COLLECTOR  
 501 Low Gap Road, Room #1060  
 Ukiah, CA 95482  
 www.mendocinocounty.org/ttc

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

**2019 - 2020**

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44164	TAX RATE AREA: 104-011
PARCEL NUMBER:	ACRES:
LOCATION:	
LIEN-DATE OWNER: CALVERT KAREN A TTEE	

**SEE REVERSE FOR IMPORTANT INFORMATION**

Please Bring Entire Bill When Paying in Person.  
 Your Canceled Check is Your Best Receipt.

CALVERT KAREN A TTEE

0000042627

See reverse for electronic payment information

5 - 19 - 1527

TELEPHONE NUMBERS	
Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6859
Personal Property	(707) 234-6815

COUNTY VALUES AND EXEMPTIONS		
VALUE DESCRIPTION		VALUE
LAND		68,911
IMPROVEMENTS		
PERSONAL PROPERTY		
HOMEOWNER'S EXEMPTION		
OTHER EXEMPTION		
NET ASSESSED VALUE		68,911

**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	689.10
(707)234-2898	REDWOODS JC BOND	.011	7.58
(707)961-1234	MENDOCINO COAST HOSP	.013	8.94
(707)937-5868	MENDOCINO UNIF BOND	.085	58.56
(707)937-4022	ALBION LITTLERVR FIRE		50.00
(707)961-4610	COAST HLTHCARE MEAS C		144.00

2/1781-98

**PAID**

NOV 06 2019

TAX COLLECTOR  
 MENDOCINO CO.

#109

**PAID**

NOV 06 2019

TAX COLLECTOR  
 MENDOCINO CO.

DUE AND PAYABLE ON 11/1/2019		DUE AND PAYABLE ON 2/1/2020		TOTAL TAXES \$ 958.18
1ST INSTALLMENT	\$ 479.09	2ND INSTALLMENT	\$ 479.09	
DELINQUENT AFTER 12/10/2019		DELINQUENT AFTER 4/10/2020		



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

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

*ck H104*

**2017 - 2018**

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44335	TAX RATE AREA: 104-011
PARCEL NUMBER: [REDACTED]	ACRES: 32.34
LOCATION: [REDACTED]	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

**SEE REVERSE FOR IMPORTANT INFORMATION**

Please Bring Entire Bill When Paying in Person.  
 Your Canceled Check is Your Best Receipt.

CALVERT KAREN A TTEE

*By Pass*

042916

See reverse for electronic payment information

2 - 19 - 1505

TELEPHONE NUMBERS	
Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6872
Personal Property	(707) 234-6815

COUNTY VALUES AND EXEMPTIONS	
VALUE DESCRIPTION	VALUE
LAND	
IMPROVEMENTS	64,396
PERSONAL PROPERTY	
HOMEOWNER'S EXEMPTION	
OTHER EXEMPTION	
NET ASSESSED VALUE	64,396

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	643.96
(707)234-2898	REDWOODS JC BOND	.011	7.08
(707)961-1234	MENDOCINO COAST HOSP	.015	9.64
(707)937-5868	MENDOCINO UNIF BOND	.086	55.38
(707)937-4022	ALBION LITTLEVR FIRE		80.84
	DIRECT CHARGE		

<b>DUE AND PAYABLE ON 11/1/2017</b>	
1ST INSTALLMENT	\$ 398.45
DELINQUENT AFTER 12/10/2017	

<b>DUE AND PAYABLE ON 2/1/2018</b>	
2ND INSTALLMENT	\$ 398.45
DELINQUENT AFTER 4/10/2018	

<b>TOTAL TAXES</b>
<b>\$ 796.90</b>



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

www.mendocinocounty.org/ttc

*By Pass*

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

**2019 - 2020**

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44374	TAX RATE AREA: 104-011
PARCEL NUMBER:	ACRES: 32.34
LOCATION:	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

**SEE REVERSE FOR IMPORTANT INFORMATION**

Please Bring Entire Bill When Paying in Person.  
 Your Canceled Check is Your Best Receipt.

CALVERT KAREN A TTEE

0000042631

See reverse for electronic payment information

9 - 19 - 1527

TELEPHONE NUMBERS	
Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6859
Personal Property	(707) 234-6815

COUNTY VALUES AND EXEMPTIONS	
VALUE DESCRIPTION	VALUE
LAND	
IMPROVEMENTS	66,997
PERSONAL PROPERTY	
HOMEOWNER'S EXEMPTION	
OTHER EXEMPTION	
NET ASSESSED VALUE	66,997

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	669.96
(707)234-2898	REDWOODS JC BOND	.011	7.36
(707)961-1234	MENDOCINO COAST HOSP	.013	8.70
(707)937-5868	MENDOCINO UNIF BOND	.085	56.94
(707)937-4022	ALBION LITTLERVR FIRE		80.84
	DIRECT CHARGE		

**PAID**

NOV 06 2019

TAX COLLECTOR  
 MENDOCINO CO.

**PAID**

NOV 06 2019

TAX COLLECTOR  
 MENDOCINO CO.

DUE AND PAYABLE ON 11/1/2019	
1ST INSTALLMENT	\$ 411.90
DELINQUENT AFTER 12/10/2019	

DUE AND PAYABLE ON 2/1/2020	
2ND INSTALLMENT	\$ 411.90
DELINQUENT AFTER 4/10/2020	

TOTAL TAXES	\$ 823.80
-------------	-----------

MENDOCINO HISTORY  
TCTF120

16 HISTORY SECURED TAXES \*\*  
\* ASSESSMENT INFORMATION \*

12/11/19  
10:42:44

ASSMT 44735

PARCEL  
NAME CALVERI KAREN A TTEE

CODE	PAID 1ST INSTALL	PAID 2ND INSTALL
CW	32.36	32.36
RD	.25	.25
MH	.32	.32
MD	2.75	2.75
46	51.95	51.95
	-----	-----
	87.63	87.63

GROSS TAX 71.36  
H/O EXEM .00  
MISC EXEM .00  
SUB TOTAL 71.36  
TOTAL DIRECTS 103.90  
NET TAX 175.26  
  
TOTAL RATE 1.10300

TAX RATE AREA 104011  
F5-SEARCH ASSMT/PRCL/NME F7-PARCEL F9-PAYMNT F20-ASSR UNSEC F21-SUPP INQ  
F22-ABSTRACT MAINT



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

www.mendocinocounty.org/ttc

**MENDOCINO COUNTY SECURED TAX STATEMENT**  
**FOR FISCAL YEAR JULY 1, 2018 TO JUNE 30, 2019**

**2018 - 2019**

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44801	TAX RATE AREA: 104-011
PARCEL NUMBER:	ACRES: 41.56
LOCATION:	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

SEE REVERSE FOR IMPORTANT INFORMATION
Please Bring Entire Bill When Paying in Person.
Your Canceled Check is Your Best Receipt.

CALVERT KAREN A TTEE 042787

See reverse for electronic payment information

9 - 19 - 1508

TELEPHONE NUMBERS	
Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6859
Personal Property	(707) 234-6815

COUNTY VALUES AND EXEMPTIONS		
VALUE DESCRIPTION		VALUE
LAND		
IMPROVEMENTS		6,531
PERSONAL PROPERTY		
HOMEOWNER'S EXEMPTION		
OTHER EXEMPTION		
NET ASSESSED VALUE		6,531

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS			
TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
(707)234-8860	COUNTY WIDE BASE TAX	1.000	
(707)234-2898	REDWOODS JC BOND	.011	65.30
(707)961-1234	MENDOCINO COAST HOSP	.013	.70
(707)937-5868	MENDOCINO UNIF BOND	.088	.84
(707)937-4022	ALBION CALVERT FIRE		5.74
707-961-4610	COAST HEALTHCARE MEAS		103.90
	DIRECT CHARGE		144.00
	DIRECT CHARGE		

**PAID**  
 NOV 20 2018  
 TAX COLLECTOR  
 MENDOCINO CO.

*OK # 108*  
*K.C.*  
 (4)

**PAID**  
 NOV 20 2018  
 TAX COLLECTOR  
 MENDOCINO CO.

<b>DUE AND PAYABLE ON 11/1/2018</b>	<b>DUE AND PAYABLE ON 2/1/2019</b>	<b>TOTAL TAXES</b> \$ 320.48
<b>1ST INSTALLMENT</b> \$ 160.24	<b>2ND INSTALLMENT</b> \$ 160.24	
<b>DELINQUENT AFTER 12/10/2018</b>	<b>DELINQUENT AFTER 4/10/2019</b>	



**SHARI L. SCHAPMIRE**  
**TREASURER-TAX COLLECTOR**  
 501 Low Gap Road, Room #1060  
 Ukiah, CA 95482  
 www.mendocinocounty.org/ttc

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

**2019 - 2020**

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44800	TAX RATE AREA: 104-011
PARCEL NUMBER:	ACRES: 41.56
LOCATION:	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

**SEE REVERSE FOR IMPORTANT INFORMATION**

Please Bring Entire Bill When Paying in Person.

Your Canceled Check is Your Best Receipt.

0000042628

CALVERT KAREN A TTEE



See reverse for electronic payment information

6 - 19 - 1527

**TELEPHONE NUMBERS**

Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6859
Personal Property	(707) 234-6815

**COUNTY VALUES AND EXEMPTIONS**

VALUE DESCRIPTION	VALUE
LAND	6,881
IMPROVEMENTS	
PERSONAL PROPERTY	
HOMEOWNER'S EXEMPTION	
OTHER EXEMPTION	
NET ASSESSED VALUE	6,881

**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	68.80
(707)234-2898	REDWOODS JC BOND	.011	.74
(707)961-1234	MENDOCINO COAST HOSP	.013	.88
(707)937-5868	MENDOCINO UNIF BOND	.085	5.84
(707)937-4022	ALBION LITTLERVR FIRE		103.90
(707)961-4610	COAST HLTHCARE MEAS C		144.00
	DIRECT CHARGE		
	DIRECT CHARGE		

4/2087.54  
 ✓ #113  
 [Signature]

**PAID**

NOV 06 2019

TAX COLLECTOR  
 MENDOCINO CO.

**PAID**

NOV 06 2019

TAX COLLECTOR  
 MENDOCINO CO.

DUE AND PAYABLE ON 11/1/2019	DUE AND PAYABLE ON 2/1/2020	TOTAL TAXES
1ST INSTALLMENT \$ 162.08	2ND INSTALLMENT \$ 162.08	\$ 324.16
DELINQUENT AFTER 12/10/2019	DELINQUENT AFTER 4/10/2020	

MENDOCINO HISTORY  
TCTF120

16 HISTORY SECURED TAXES \*\*  
\* ASSESSMENT INFORMATION \*

12/11/19  
10:42:29

ASSMT 44726  
PARCEL  
NAME

CALVERI KAREN A TTEE

CODE

PAID  
1ST INSTALL

PAID  
2ND INSTALL

CW  
RD  
MH  
MD  
46

GROSS TAX 871.50  
H/O EXEM .00  
MISC EXEM .00  
SUB TOTAL 871.50  
TOTAL DIRECTS 100.00  
NET TAX 971.50

395.06  
3.16  
3.95  
33.58  
50.00  
-----  
485.75

395.06  
3.16  
3.95  
33.58  
50.00  
-----  
485.75

TOTAL RATE 1.10300

TAX RATE AREA 104011

F5-SEARCH ASSMT/PRCL/NME F7-PARCEL F9-PAYMNT F20-ASSR UNSEC F21-SUPP INQ  
F22-ABSTRACT MAINT



MENDOCINO HISTORY  
TCTF120

16 HISTORY SECURED TAXES \*\*  
\* ASSESSMENT INFORMATION \*

12/11/19  
10:42:36

ASSMT 44899

PARCEL  
NAME

CALVERT KAREN A TTEE

CODE

PAID  
1ST INSTALL

PAID  
2ND INSTALL

CW

112.50

112.50

RD

.90

.90

MH

1.12

1.12

MD

9.56

9.56

46

18.75

18.75

GROSS TAX 248.16

H/O EXEM .00

MISC EXEM .00

SUB TOTAL 248.16

TOTAL DIRECTS 37.50

NET TAX 285.66

TOTAL RATE 1.10300

TAX RATE AREA 104011

F5-SEARCH ASSMT/PRCL/NME F7-PARCEL F9-PAYMNT F20-ASSR UNSEC F21-SUPP INQ

F22-ABSTRACT MAINT



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

*CR # 103*

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

**2017 - 2018**

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44751	TAX RATE AREA: 104-011
PARCEL NUMBER: _____	ACRES: 40.00
LOCATION: _____	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

**SEE REVERSE FOR IMPORTANT INFORMATION**

Please Bring Entire Bill When Paying in Person.  
 Your Canceled Check Is Your Best Receipt.

*None*  
 CALVERT KAREN A TTEE

042922

See reverse for electronic payment information

8 - 19 - 1505

**TELEPHONE NUMBERS**

Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6872
Personal Property	(707) 234-6815

**COUNTY VALUES AND EXEMPTIONS**

VALUE DESCRIPTION	VALUE
LAND	80,593
IMPROVEMENTS	
PERSONAL PROPERTY	
HOMEOWNER'S EXEMPTION	
OTHER EXEMPTION	
NET ASSESSED VALUE	80,593

**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	805.92
(707)234-2898	REDWOODS JC BOND	.011	8.86
(707)961-1234	MENDOCINO COAST HOSP	.015	12.08
(707)937-5868	MENDOCINO UNIF BOND	.086	69.30
(707)937-4022	ALBION LITTLERVR FIRE		100.00
	DIRECT CHARGE		

<b>DUE AND PAYABLE ON 11/1/2017</b>	
<b>1ST INSTALLMENT</b>	\$ 498.08
<b>DELINQUENT AFTER 12/10/2017</b>	

<b>DUE AND PAYABLE ON 2/1/2018</b>	
<b>2ND INSTALLMENT</b>	\$ 498.08
<b>DELINQUENT AFTER 4/10/2018</b>	

<b>TOTAL TAXES</b>	<b>\$ 996.16</b>
--------------------	------------------



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

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

**2017 - 2018**

*check #103*

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44924	TAX RATE AREA: 104-011
PARCEL NUMBER: [REDACTED]	ACRES: 15.00
LOCATION: [REDACTED]	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

**SEE REVERSE FOR IMPORTANT INFORMATION**

Please Bring Entire Bill When Paying in Person.  
 Your Canceled Check Is Your Best Receipt.

CALVERT KAREN A TTEE

042929

*hom of*

See reverse for electronic payment information

15 - 19 - 1505

**TELEPHONE NUMBERS**

Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6872
Personal Property	(707) 234-6815

**COUNTY VALUES AND EXEMPTIONS**

VALUE DESCRIPTION	VALUE
LAND	22,950
IMPROVEMENTS	
PERSONAL PROPERTY	
HOMEOWNER'S EXEMPTION	
OTHER EXEMPTION	
NET ASSESSED VALUE	22,950

**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	229.50
(707)234-2898	REDWOODS JC BOND	.011	2.52
(707)961-1234	MENDOCINO COAST HOSP	.015	3.44
(707)937-5868	MENDOCINO UNIF BOND	.086	19.72
(707)937-4022	ALBION LITTLERVR FIRE		37.50
	DIRECT CHARGE		

<b>DUE AND PAYABLE ON 11/1/2017</b>	
1ST INSTALLMENT	\$ 146.34
DELINQUENT AFTER 12/10/2017	

<b>DUE AND PAYABLE ON 2/1/2018</b>	
2ND INSTALLMENT	\$ 146.34
DELINQUENT AFTER 4/10/2018	

<b>TOTAL TAXES</b>
<b>\$ 292.68</b>



**SHARI L. SCHAPMIRE**  
 TREASURER-TAX COLLECTOR  
 501 Low Gap Road, Room #1060  
 Ukiah, CA 95482  
 www.mendocinocounty.org/ttc

**MENDOCINO COUNTY SECURED TAX STATEMENT  
 FOR FISCAL YEAR JULY 1, 2018 TO JUNE 30, 2019**

**2018 - 2019**

**PROPERTY INFORMATION**

ASSESSMENT NUMBER: 44792      TAX RATE AREA: 104-011  
 PARCEL NUMBER:      ACRES: 40.00  
 LOCATION:  
 LIEN DATE OWNER: CALVERT KAREN A TTEE

**SEE REVERSE FOR IMPORTANT INFORMATION**

Please Bring Entire Bill When Paying in Person.  
 Your Canceled Check is Your Best Receipt.

CALVERT KAREN A TTEE *new*      042786  
 8 - 19 - 1508

See reverse for electronic payment information

DISC. VER    VISA    ELECTRONIC CHECK

**TELEPHONE NUMBERS**

Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6859
Personal Property	(707) 234-6815

**COUNTY VALUES AND EXEMPTIONS**

VALUE DESCRIPTION	VALUE
LAND	
IMPROVEMENTS	82,204
PERSONAL PROPERTY	
HOMEOWNER'S EXEMPTION	
OTHER EXEMPTION	
NET ASSESSED VALUE	82,204

**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	
(707)234-2898	REDWOODS JC BOND	.011	822.04
(707)961-1234	MENDOCINO COAST HOSP	.013	9.04
(707)937-5868	MENDOCINO UNIF BOND	.088	10.68
(707)937-4022	ALBION LITTLERVR FIRE		72.32
707-961-4610	COAST HLTHCARE MEAS C		100.00
	DIRECT CHARGE		144.00
	DIRECT CHARGE		

**PAID**  
 NOV 20 2018  
 TAX COLLECTOR  
 MENDOCINO CO.

*CK # 105*  
*R.C.*  
*(4)*

**PAID**  
 NOV 20 2018  
 TAX COLLECTOR  
 MENDOCINO CO.

**DUE AND PAYABLE ON 11/1/2018**

1ST INSTALLMENT \$ 579.04  
 DELINQUENT AFTER 12/10/2018

**DUE AND PAYABLE ON 2/1/2019**

2ND INSTALLMENT \$ 579.04  
 DELINQUENT AFTER 4/10/2019

**TOTAL TAXES**  
 \$ 1,158.08



**SHARI L. SCHAPMIRE**  
 TREASURER-TAX COLLECTOR  
 501 Low Gap Road, Room #1060  
 Ukiah, CA 95482  
 www.mendocinocounty.org/ttc

**MENDOCINO COUNTY SECURED TAX STATEMENT**  
**FOR FISCAL YEAR JULY 1, 2018 TO JUNE 30, 2019**

**2018 - 2019**

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44965	TAX RATE AREA: 104-011
PARCEL NUMBER:	ACRES: 15.00
LOCATION:	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

**SEE REVERSE FOR IMPORTANT INFORMATION**

Please Bring Entire Bill When Paying in Person.  
 Your Canceled Check is Your Best Receipt.

CALVERT KAREN A TTEE

042793

See reverse for electronic payment information

15 - 19 - 1508

TELEPHONE NUMBERS	
Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6859
Personal Property	(707) 234-6815

COUNTY VALUES AND EXEMPTIONS		
VALUE DESCRIPTION		VALUE
LAND		23,409
IMPROVEMENTS		
PERSONAL PROPERTY		
HOMEOWNER'S EXEMPTION		
OTHER EXEMPTION		
NET ASSESSED VALUE		23,409

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	234.08
(707)234-2898	REDWOODS JC BOND	.011	2.56
(707)961-1234	MENDOCINO COAST HOSP	.013	3.04
(707)937-5868	MENDOCINO UNIF BOND	.088	20.58
(707)937-4022	ALBION LITTLERVR FIRE		37.50
707-961-4610	COASTAL HEALTHCARE MEAS C		144.00

**PAID**

NOV 20 2018

TAX COLLECTOR  
 MENDOCINO CO.

**PAID**

NOV 20 2018

TAX COLLECTOR  
 MENDOCINO CO.

<b>DUE AND PAYABLE ON 11/1/2018</b>	<b>DUE AND PAYABLE ON 2/1/2019</b>	<b>TOTAL TAXES</b>
1ST INSTALLMENT \$ 220.88	2ND INSTALLMENT \$ 220.88	\$ 441.76
DELINQUENT AFTER 12/10/2018	DELINQUENT AFTER 4/10/2019	



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

www.mendocinocounty.org/ttc

*Non ex*

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

**2019 - 2020**

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44964	TAX RATE AREA: 104-011
PARCEL NUMBER:	ACRES: 15.00
LOCATION:	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

SEE REVERSE FOR IMPORTANT INFORMATION
Please Bring Entire Bill When Paying in Person.
Your Canceled Check is Your Best Receipt.

CALVERT KAREN A TTEE

0000042640

See reverse for electronic payment information

18 - 19 - 1527

TELEPHONE NUMBERS	
Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6859
Personal Property	(707) 234-6815

COUNTY VALUES AND EXEMPTIONS	
VALUE DESCRIPTION	VALUE
LAND	
IMPROVEMENTS	23,877
PERSONAL PROPERTY	
HOMEOWNER'S EXEMPTION	
OTHER EXEMPTION	
NET ASSESSED VALUE	23,877

**VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS**

TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
(707)234-8860	COUNTY WIDE BASE TAX	1.000 ✓	238.76
(707)234-2898	REDWOODS JC BOND	.011 ✓	2.62
(707)961-1234	MENDOCINO COAST HOSP	.013 ✓	3.10
(707)937-5868	MENDOCINO UNIF BOND	.085 ✓	20.28
(707)937-4022	ALBION LITTLERVR FIRE	DIRECT CHARGE ✓	37.50

**PAID**  
 NOV 06 2019  
 TAX COLLECTOR  
 MENDOCINO CO.  
*4/21/2019*  
*✓ # 1057*

**PAID**  
 NOV 06 2019  
 TAX COLLECTOR  
 MENDOCINO CO.  
*Jim House*

DUE AND PAYABLE ON 11/1/2019	
1ST INSTALLMENT	\$ 151.13
DELINQUENT AFTER 12/10/2019	

DUE AND PAYABLE ON 2/1/2020	
2ND INSTALLMENT	\$ 151.13
DELINQUENT AFTER 4/10/2020	

TOTAL TAXES	\$ 302.26
-------------	-----------



**SHARI L. SCHAPMIRE**  
 TREASURER-TAX COLLECTOR  
 501 Low Gap Road, Room #1060  
 Ukiah, CA 95482  
 www.mendocinocounty.org/ttc

*None of*

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

**2019 - 2020**

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 44791	TAX RATE AREA: 104-011
PARCEL NUMBER:	ACRES: 40.00
LOCATION:	
LIEN DATE OWNER: CALVERT KAREN A TTEE	

**SEE REVERSE FOR IMPORTANT INFORMATION**

Please Bring Entire Bill When Paying in Person.  
 Your Canceled Check is Your Best Receipt.

CALVERT KAREN A TTEE

0000042626



See reverse for electronic payment information

4 - 19 - 1527

TELEPHONE NUMBERS	
Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6859
Personal Property	(707) 234-6815

COUNTY VALUES AND EXEMPTIONS		
VALUE DESCRIPTION		VALUE
LAND		83,848
IMPROVEMENTS		
PERSONAL PROPERTY		
HOMEOWNER'S EXEMPTION		
OTHER EXEMPTION		
NET ASSESSED VALUE		83,848

**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	838.48
(707)234-2898	REDWOODS JC BOND	.011	9.22
(707)961-1234	MENDOCINO COAST HSP	.013	10.90
(707)937-5868	MENDOCINO UNIF BOND	.085	71.26
(707)937-4022	ALBION LITTLERVR FIRE		100.00
(707)961-4610	COAST HLTHCARE MEAS C		144.00
	DIRECT CHARGE		
	DIRECT CHARGE		

**PAID**

NOV 06 2019

TAX COLLECTOR  
 MENDOCINO CO.

**PAID**

NOV 06 2019

TAX COLLECTOR  
 MENDOCINO CO.

<b>DUE AND PAYABLE ON 11/1/2019</b>	
1ST INSTALLMENT	\$ 586.93
DELINQUENT AFTER 12/10/2019	

<b>DUE AND PAYABLE ON 2/1/2020</b>	
2ND INSTALLMENT	\$ 586.93
DELINQUENT AFTER 4/10/2020	

<b>TOTAL TAXES</b>	<b>\$ 1,173.86</b>
--------------------	--------------------

RECEIVED

JAN 09 2020

KATRINA BARTOLOMIE  
COUNTY CLERK-RECORDER