

## RESOLUTION NO. 25-146

### RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS APPROVING THE MENDOCINO COUNTY PROPERTY TAX RATES FOR FISCAL YEAR 2025-26

WHEREAS, , the Board of Supervisors of the County of Mendocino is required by California Government Code, Title 3, Division 3, Chapter 1, Article 5, to fix the tax rates for the County of Mendocino, school districts, special districts and other entities or funds as provided by Article XIII A of the California Constitution and sections 93 and 100 of the California Revenue and Taxation Code; and

WHEREAS, section 29100 of the California Government Code requires that the Board of Supervisors adopt by resolution the rates of taxes by October 3 of each year.

NOW, THEREFORE, BE IT RESOLVED section that the Mendocino County Board of Supervisors hereby approves the tax rates for Fiscal Year 2025-26 which it is required by law to fix at the rates specified herein.

#### BASIC AD VALOREM TAX RATE

The County shall levy an ad valorem property tax on taxable assessed value of property within the County of Mendocino at a rate of \$1.00 per \$100.00 of assessed value (the terms "tax rate" and "assessed value" are defined in section 135 of the Revenue and Taxation Code). The revenue from such tax shall be distributed in accordance with the provisions of Revenue and Taxation Code, Division 1, Part 0.5, Chapter 6 and other applicable laws.

#### TAX RATES FOR GENERAL OBLIGATION BONDS OR OTHER INDEBTEDNESS

The following tax rates are in addition to the \$1.00 per \$100.00 of assessed value tax rate levy set for the purpose of making annual payments for interest and principal on general obligation bonds or other indebtedness of the local agencies and school districts in the County of Mendocino:

Unitary Debt Service .....\$ .511

#### UNIFIED SCHOOL DISTRICT RATES

Ukiah Unified Bond.....	\$ .191
Laytonville Unified Bond.....	\$ .036
Mendocino Unified Bond .....	\$ .123
Willits Unified Bond .....	\$ .067
Fort Bragg Unified Bond .....	\$ .137
Anderson Valley Unified Bond .....	\$ .101
Southern Humboldt Unified Bond .....	\$ .077 *
Round Valley Unified Bond.....	\$ .085
Potter Valley Community Unified Bond.....	\$ .031

## HIGH SCHOOL DISTRICT RATE

Point Arena Joint Union High School Bond.....\$ .000

## ELEMENTARY SCHOOL DISTRICT RATE

Arena Union Elementary School Bond .....\$ .000

## JUNIOR COLLEGE DISTRICT RATE

Redwoods JC Bond (Territory transfer to Mendocino-Lake Comm College) ..\$ .009  
Sonoma County Junior College Bond (2002).....\$ .011 \*\*  
Sonoma County Junior College Bond (2014).....\$ .019 \*\*  
Mendocino-Lake Community College Bond.....\$ .019

## SPECIAL DISTRICTS

Mendocino Coast Hospital Bond .....\$ .011

\* Rate calculated by County of Humboldt

\*\* Rate calculated by County of Sonoma

The foregoing Resolution introduced by Supervisor Williams, seconded by Supervisor Mulheren, and carried this 9<sup>th</sup> day of September 2025, by the following vote:

AYES: Supervisors Mulheren, Haschak, Norvell, and Williams  
NOES: None  
ABSENT: Supervisor Cline

WHEREUPON, the Chair declared said Resolution adopted and SO ORDERED.

ATTEST: DARCIE ANTLE  
Clerk of the Board

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JOHN HASCHAK, Chair  
Mendocino County Board of Supervisors

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Deputy

I hereby certify that according to the provisions of Government Code Section 25103, delivery of this document has been made.

APPROVED AS TO FORM:  
CHARLOTTE E. SCOTT  
County Counsel

BY: DARCIE ANTLE  
Clerk of the Board

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Deputy

