



January 30, 2025

**RE: Audit Report for Mendocino County's Apportionment and Allocation of Property Tax Revenues for July 1, 2015 through June 30, 2022**

The County of Mendocino over the last year was engaged in a routine audit by the State Controller's Office for the Apportionment and Allocation of Property Tax Revenues. This type of audit is typically conducted on a one-, three-, or five-year basis depending on population size. However, due to the pandemic, the enclosed audit was outside the typical audit cycle.

The audit found instances of noncompliance with California statutes for the apportionment and allocation of property tax revenues for the audit period. Specifically, the audit found the county incorrectly calculated the following, of which two of the findings were repeat findings:

- Repeat Finding: Unitary and operating nonunitary appointment and allocation;
- Repeat Finding: Unitary regulated railway appointment and allocation;
- Computation and distribution of property tax revenue; and
- Vehicle license fee adjustments.

Enclosed, please find a copy of the finalized audit which lists the instances of noncompliance as well as recommended actions. The County agreed with all recommendations provided by the auditors. For all findings, the County proceeded with the following steps to ensure recommendations were addressed:

- Reviewed the prior year audits to understand the findings, for those which were repeat findings;
- Completed the recalculations through current year;
- Updating the Property Tax system with the correct values to ensure future years are accurate.; and
- Communicated with the State Controller's Office to ensure recalculations were accurate.

The County also evaluated the materiality of each finding, and concluded the impacts met the threshold for materiality. The impact to each entity is outlined in the enclosed recap. The impact outlined in the enclosed recap will be applied to the Teeter distributions in April 2025.

Please feel free to reach out with any questions. I look forward to continuing open communication and transparency.

Regards,

A handwritten signature in blue ink that reads "Sara Pierce".

Sara Pierce  
Acting Auditor-Controller/Treasurer-Tax Collector

# **MENDOCINO COUNTY**

Audit Report

## **APPORTIONMENT AND ALLOCATION OF PROPERTY TAX REVENUES**

*July 1, 2015, through June 30, 2022*



**MALIA M. COHEN**  
California State Controller

March 2024



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

March 29, 2024

Sarah Pierce, Acting Auditor-Controller  
Mendocino County  
501 Low Gap Road, Room 1080  
Ukiah, CA 95482

Dear Ms. Pierce:

The State Controller's Office audited Mendocino County's process for apportioning and allocating property tax revenues for the period of July 1, 2015, through June 30, 2022. We conducted the audit pursuant to the requirements of Government Code section 12468.

Our audit found instances of noncompliance with California statutes for the apportionment and allocation of property tax revenues for the audit period. Specifically, we found that the county incorrectly calculated the:

- Computation and distribution of property tax revenue;
- Unitary and operating nonunitary appointment and allocation;
- Unitary regulated railway appointment and allocation; and
- Vehicle license fee adjustments.

If you have any questions, please contact Lisa Kurokawa, Chief, Compliance Audits Bureau, by telephone at (916) 327-3138.

Sincerely,

*Original signed by*

KIMBERLY TARVIN, CPA  
Chief, Division of Audits

KT/rs



Ms. Sara Pierce  
March 29, 2024  
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cc: Darlene Betts, Accountant-Auditor II  
Mendocino County Auditor-Controller's Office  
Maureen Mulheren, Chair  
Mendocino County Board of Supervisors  
Chris Hill, Principal Program Budget Analyst  
Local Government Unit  
California Department of Finance

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# Audit Report

## Summary

The State Controller's Office (SCO) audited Mendocino County's process for apportioning and allocating property tax revenues to determine whether the county complied with California statutes for the period of July 1, 2015, through June 30, 2022.

Our audit found instances of noncompliance with California statutes for the apportionment and allocation of property tax revenues for the audit period. Specifically, we found that the county incorrectly calculated the:

- Computation and distribution of property tax revenue;
- Unitary and operating nonunitary apportionment and allocation;
- Unitary regulated railway apportionment and allocation; and
- Vehicle license fee (VLF) adjustments.

## Background

After the passage of Proposition 13 in 1978, the California State Legislature (Legislature) enacted new methods for apportioning and allocating property tax revenues to local government agencies, school districts, and community college districts. The main objective was to provide these agencies and districts with a property tax base that would grow as assessed property values increased. The method has been further refined in subsequent laws passed by the Legislature.

One key law was Assembly Bill 8, Chapter 282, Statutes of 1979, which established the method of allocating property taxes for fiscal year (FY) 1979-80 and subsequent fiscal years. The methodology is commonly referred to as the AB 8 process or the AB 8 system.

Property tax revenues are apportioned and allocated to local government agencies, school districts, and community college districts using prescribed formulas and methods defined in the Revenue and Taxation Code. In general, the amount of revenue that an agency or district receives is based on the amount received in the prior year plus a share of the property tax growth within its boundaries.

The AB 8 process involves several steps, including the transfer of revenues from school and community college districts to local government agencies and the development of the tax rate area (TRA) annual tax increment (ATI) apportionment factors, which determine the amount of property tax revenues to be allocated to each jurisdiction.

The total amount to be allocated to each jurisdiction is then divided by the total amount to be allocated to all entities to determine the AB 8 factor for each entity for the year. The AB 8 factors are computed each year for all entities using the revenue amounts established in the prior year. These amounts are adjusted for growth annually using ATI apportionment factors.

Subsequent legislation removed from the AB 8 process revenues generated by unitary and operating nonunitary properties, pipelines,



regulated railway companies, and qualified electric (QE) properties. These revenues are now apportioned and allocated under separate processes.

Other legislation established an Educational Revenue Augmentation Fund (ERAF) in each county. Most local government agencies are required to transfer a portion of their property tax revenues to the fund. The fund is subsequently apportioned and allocated to school and community college districts by the county auditor according to instructions received from the county superintendent of schools or the chancellor of the California community colleges.

Taxable property includes land, improvements, and other properties that are accounted for on the property tax rolls, which are primarily maintained by the county assessor. Tax rolls contain an entry for each parcel of land, including parcel number, owner's name, and value. The types of property tax rolls are:

- *Secured Roll*—Property that, in the opinion of the assessor, has sufficient value to guarantee payment of the tax levies and that, if the taxes are unpaid, the obligation can be satisfied by the sale of the property by the tax collector.
- *Unsecured Roll*—Property that, in the opinion of the assessor, does not have sufficient permanence or other intrinsic qualities to guarantee payment of taxes levied against it.
- *State-Assessed Roll*—Utility properties composed of unitary and operating nonunitary value assessed by the California State Board of Equalization.
- *Supplemental Roll*—Property that has been reassessed due to a change in ownership or the completion of new construction, where the resulting change in assessed value is not reflected in other tax rolls.

To mitigate problems associated with the apportionment and allocation of property tax revenues, Senate Bill 418, which requires the SCO to audit the counties' apportionment and allocation methods and report the results to the Legislature, was enacted in 1985.

Apportionment and allocation of property tax revenues can result in revenues to an agency or agencies being overstated, understated, or misstated. Misstated revenues occur when at least one taxing agency receives more revenue than it was entitled to, while at least one taxing agency receives less revenue than it was entitled to.

The agency that received less tax revenue than its statutory entitlement would have standing to require that adjustments be made by the county, either on a retroactive or prospective basis. The SCO does not have enforcement authority or standing to require the county to take corrective action with respect to misallocation of tax revenues, unless the misallocation resulted in overpaid state funds (funds intended for the ERAF, school districts, or community college districts). The SCO has authority to recover misallocations resulting in overpaid state funds pursuant to Government Code (GC) sections 12410, 12418, and 12419.5.



GC section 12410 provides the SCO with broad authority to “superintend the fiscal concerns of the state.” GC section 12418 provides the SCO with the authority to “direct and superintend the collection of all money due the State, and institute suits in its name” against all debtors of the State. GC section 12419.5 provides the SCO with the authority to offset any amounts due the State against any amounts owed to the debtor by the State.

Revenue and Taxation Code (RTC) section 96.1(b) allows a reallocation of current audit findings and unresolved prior audit findings.

RTC section 96.1(c)(3) limits a cumulative reallocation or adjustment to one percent of the total amount levied at a one-percent rate of the current year’s original secured tax roll. For reallocation to the ERAF, school districts, or community college districts, a reallocation must be completed in equal increments within the following three fiscal years, or as negotiated with the SCO.

## **Audit Authority**

We conducted this audit under the authority of GC section 12468, which requires SCO to audit the apportionment and allocation of property tax revenues on a one-, three-, or five-year cycle, depending on the county’s population. The audit results are reported annually to the Legislature along with any recommendations for corrective action.

## **Objective, Scope, and Methodology**

Our audit objective was to determine whether Mendocino County complied with Revenue and Taxation Code, Health and Safety Code, and Government Code requirements pertaining to the apportionment and allocation of property tax revenues.

A property tax bill contains the property tax levied at a one percent tax rate pursuant to the requirement of Proposition 13. A tax bill may also contain special taxes, debt service levies on voter-approved debt, fees, and assessments levied by the county or a city. The scope of our audit was the distribution of the one percent tax levy. Special taxes, debt service levies on voter-approved debt, fees, and assessments levied by the county or a city are beyond the scope of our audit and were not reviewed or audited.

The audit period was July 1, 2015, through June 30, 2022.

To achieve our objective, we performed the following procedures:

- We interviewed key personnel to gain an understanding of the county’s process for apportioning and allocating property tax revenues.
- We reviewed the county’s written procedures for apportioning and allocating property tax revenues.
- We reviewed documents supporting the transaction flow for apportioning and allocating property tax revenues.
- We assessed the reliability of data from the property tax system by interviewing county staff members knowledgeable about the system, tracing transactions through the system, and recalculating documents



produced by the system. We determined that the data was sufficiently reliable for purposes of this report.

- We judgmentally selected a non-statistical sample of five from approximately 85 taxing jurisdictions within the county for all fiscal years in the audit period.

The actual number of taxing jurisdictions, which include the ERAF, can vary from year to year based on jurisdictional changes. The five sampled taxing jurisdictions include a special district, a school district, a city, the county, and the ERAF. We selected only one of each type of local agency because when the apportionment and allocation for one jurisdiction is incorrect, the error affects every other taxing jurisdiction.

We tested the sampled jurisdictions as follows:

- We tested apportionment and allocation reports to verify computations used to develop property tax apportionment factors.
- We tested TRA reports to verify that the correct TRA factors were used in the computation of the ATI.
- We reviewed supplemental property tax administrative costs and fees to determine whether recovery costs associated with administering supplemental taxes were based on actual costs and did not exceed five percent of revenues collected, as prescribed in statute.
- We verified computations used to develop supplemental property tax apportionment factors.
- We verified unitary and operating nonunitary, unitary regulated railway, and QE property computations used to develop apportionment factors.
- We reviewed Redevelopment Property Tax Trust Fund deposits.
- We reviewed property tax administrative cost reports and recomputed administrative costs associated with work performed for apportioning and allocating property tax revenues to local government agencies, school districts, and community college districts.
- We reviewed ERAF reports and verified computations used to determine the shift of property taxes from local government agencies to the ERAF and, subsequently, to school and community college districts.
- We reviewed the Sales and Use Tax letter and verified VLF computations used to determine the amount transferred from the ERAF to counties and cities to compensate for the diversion of these revenues.
- We reviewed California State Board of Equalization jurisdictional change filing logs and their impact on the tax apportionment and allocation system.

Errors found were not projected to the intended (total) population.

We did not audit the county's financial statements.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

## **Conclusion**

Our audit found that Mendocino County did not comply with California statutes for the apportionment and allocation of property tax revenues for the audit period. Specifically, we found that the county incorrectly calculated the:

- Computation and distribution of property tax revenue;
- Unitary and operating nonunitary apportionment and allocation;
- Unitary regulated railway apportionment and allocation; and
- VLF adjustments.

These instances of noncompliance are described in the Findings and Recommendations section of this audit report.

## **Follow-up on Prior Audit Findings**

Findings noted in our prior audit report, for the period of July 1, 2008, through June 30, 2015, issued on May 11, 2017, have been satisfactorily resolved by the county, with the exception of Findings 1 and 2 of this report (unitary and operating nonunitary and unitary regulated railway).

## **Views of Responsible Officials**

We issued a draft audit report on November 13, 2023. Mendocino County's representative responded by email on January 25, 2024, agreeing with the audit results.

## **Restricted Use**

This audit report is solely for the information and use of Mendocino County, the Legislature, the California Department of Finance, and the SCO; it is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit distribution of this audit report, which is a matter of public record and is available on the SCO website at [www.sco.ca.gov](http://www.sco.ca.gov).

*Original signed by*

KIMBERLY TARVIN, CPA  
Chief, Division of Audits

March 29, 2024



# Findings and Recommendations

## **FINDING 1— Unitary and operating nonunitary apportionment and allocation (repeat finding)**

During the audit, county staff members indicated that prior audit findings had not been corrected. During testing of the unitary and operating nonunitary apportionment and allocation process, we confirmed that recommendations made in the prior three audit reports had not been implemented. As a result, the errors first noted in FY 1987-88 continued through FY 2018-19.

In our previous audits, we found the following errors:

- In FY 1987-88, the apportionment factors were incorrectly established.
- In FY 1988-89, the county correctly computed the base revenues; however, it did not apply the correction.
- In FY 2002-03, the county incorrectly excluded redevelopment agencies when computing the excess of 102% of the prior-year unitary revenues.
- In FY 2009-10, FY 2010-11, FY 2012-13, and FY 2013-14, the county did not compute up to 102% of the prior-year unitary revenues.

In the current audit, we further found that for FY 2021-22, the unitary excess factor was incorrectly calculated. The error occurred because the county used incorrect prior-year AB 8 factors adjusted for the redevelopment agency and did not reallocate the Unification Failure share to Arena Union Elementary and Manchester Union Elementary. The error resulted in a misallocation of property tax revenues to all affected taxing entities.

We could not quantify the monetary impact due to the cumulative effect of the various errors affecting the computation and allocation. The errors occurred because the county incorrectly implemented the applicable statute.

RTC section 100 provides the legal requirements for apportioning and allocating unitary and operating nonunitary property tax revenues.

In FY 1988-89, the Legislature established a separate system for apportioning and allocating the unitary and operating nonunitary property tax revenues. The system created the unitary and operating nonunitary base year, and developed formulas to compute the distribution factors for the fiscal years that followed.

RTC section 723 defines unitary properties as those properties “that are operated as a unit in the primary function of the assessee” (i.e., public utilities, railroads, or QE properties) and on which the California State Board of Equalization “may use the principle of unit valuation.”

RTC section 723.1 defines operating nonunitary properties as properties “that the assessee and its regulatory agency consider to be operating as a unit,” but the California State Board of Equalization considers “not part of the unit in the primary function of the assessee.”

### Recommendation

We recommend that the county:

- Review RTC sections 100(c) and 100.01, and update its procedures;
- Review the recommendation for the prior audit finding;
- Correct the prior audit finding and the current finding by recalculating the unitary apportionment factors for FY 1987-88 through FY 2021-22, and use the corrected factors going forward; and
- Make monetary adjustments to all affected jurisdictions, if the amounts are significant.

### County's Response

- The County agrees with the auditor's recommendations.
- The County proceeded with the following steps to ensure recommendations were addressed:
  - Reviewed the prior year audits to understand the finding due to this being a repeat finding
  - Recalculated the unitary the unitary apportionment factors for FY 1987-88 through FY 2021-22
  - Communicated with the State Controller's Office to ensure [that] recalculations were accurate
- The County is in the process of updating the Property Tax system with the correct values to ensure [that] future years are accurate.
- The County is evaluating the materiality and will make monetary adjustment[s] to jurisdictions if the amounts are material for FY [2016-17] through FY [2021-22]

### **FINDING 2— Unitary regulated railway apportionment and allocation (repeat finding)**

During the audit, county staff members indicated that prior audit findings had not been corrected. During testing of the unitary regulated railway apportionment and allocation process, we confirmed that the recommendations made in the prior audit report had not been implemented. We also noted that the county made additional calculation errors during the current audit period.

In our previous audit, we found that the county:

- Used FY 2006-07 base revenues to compute up to 102% of prior-year revenue for all years, instead of using the revenue from the immediate prior year; and
- Removed the ERAF in FY 2014-15.

In the current audit, we further found that the unitary regulated railway factor had been incorrectly calculated because the county:

- Reallocated ERAF revenue for FY 2016-17 when ERAF should have received unitary regulated railway revenue; and
- Used incorrect excess factors for FY 2017-18 and FY 2018-19.



The error resulted in a misallocation of property tax revenues to all affected taxing entities.

We could not quantify the monetary impact due to the cumulative effect of the various errors affecting the computation and allocation. The errors occurred because the county incorrectly implemented the applicable statute.

RTC section 100.11 provides the legal requirements apportioning and allocating unitary regulated railway property tax revenues.

As defined in RTC section 100.11, unitary regulated railway properties are railway facilities that meet the following criteria:

- The original cost of the completed facility (including land, but not including track and track materials) was at least \$100,000,000; and
- The facility was completely constructed and placed in service after January 1, 2007.

RTC section 723 defines unitary properties as those properties “that are operated as a unit in the primary function of the assessee” (i.e., public utilities, railroads, or QE properties) and on which the California State Board of Equalization “may use the principle of unit valuation.”

#### Recommendation

We recommend that the county:

- Review RTC sections 100.11(a)(1)(B) and 100.11(a)(2)(C) and update its procedures;
- Review the prior recommendation for the prior audit finding;
- Correct the prior audit finding and the current finding by recalculating the unitary regulated railway apportionment factors, beginning with FY 2008-09; and
- Make monetary adjustments to all affected jurisdictions, if the amounts are significant.

#### County's Response

- The County agrees with the auditor's recommendations.
- The County proceeded with the following steps to ensure [that] recommendations were addressed:
  - Reviewed the prior year audits to understand the finding due to this being a repeat finding
  - Recalculated the unitary regulated railway apportionment factors beginning with FY 2008-09
  - Communicated with the State Controller's Office to ensure [that] recalculations were accurate
- The County is in the process of updating the Property Tax system with the correct values to ensure [that] future years are accurate.

- The County is evaluating the materiality and will make monetary adjustment[s] to jurisdictions if the amounts are material.

**FINDING 3—  
Computation and  
distribution of  
property tax revenue**

During our testing of the county's process for computing and distributing property tax revenues, we found that the county had incorrectly calculated the ATI by excluding the values of the State-Assessed Tax Roll and the Homeowners' Exemption for FY 2016-17 through FY 2018-19. The error resulted in a misallocation of property tax revenues to all affected taxing entities.

We could not quantify the monetary impact due to the cumulative effect of the various errors affecting the computation and allocation. The errors occurred because the county incorrectly implemented the applicable statute.

RTC sections 96 through 96.5 provide the legal requirements for computing the ATI and for apportioning and allocating property tax revenues.

ATI is the difference between the total amount of property tax revenues computed each year using the equalized assessment roll and the sum of the amounts allocated pursuant to RTC section 96.1(a). Each TRA receives an increment based on its share of the incremental growth in assessed valuations. ATI is added to the tax computed for the prior fiscal year to develop the apportionments for the current fiscal year.

Recommendation

We recommend that the county:

- Review RTC section 96.5 and update its procedures;
- Correct the finding by recalculate the increment for FY 2016-17 through FY 2018-19; and
- Make monetary adjustments to all affected jurisdictions if the amounts are material.

County's Response

- The County agrees with the auditor's recommendations.
- The County proceeded with the following steps to ensure [that] recommendations were addressed:
  - Recalculated the increment for FY 2016-17 through FY 2018-19
  - Communicated with the State Controller's Office to ensure [that] recalculations were accurate
- The County is in the process of updating the Property Tax system with the correct values to ensure [that] future years are accurate.
- The County is evaluating the materiality and will make monetary adjustment[s] to jurisdictions if the amounts are material.



**FINDING 4—  
Vehicle license fee  
adjustments**

During our testing of the VLF adjustments, we found that the county had incorrectly calculated the VLF shift by using an incorrect assessed value for FY 2015-16 through FY 2018-19 and for FY 2021-22. This error resulted in a misallocation of property tax revenues to the county's general fund, cities, and the ERAF.

We could not quantify the monetary impact due to the cumulative effect of the various errors affecting the computation and allocation. The errors occurred because the county incorrectly implemented the applicable statute.

RTC section 97.70 provides the legal requirements for VLF adjustments.

The VLF permanently provided additional property tax revenues to cities and counties in lieu of the discretionary VLF revenues that these agencies previously received.

**Recommendation**

We recommend that the county:

- Review RTC section 97.70, and update its procedures;
- Recalculate the VLF adjustments for FY 2015-16 through FY 2018-19 and FY 2021-22; and
- Make monetary adjustments to the ERAF, the county's general fund, and cities.

**County's Response**

- The County agrees with the auditor's recommendations.
- The County proceeded with the following steps to ensure [that] recommendations were addressed:
  - Recalculated the increment for FY 2015-16 through FY 2018-19 and FY 2021-22
  - Communicated with the State Controller's Office to ensure [that] recalculations were accurate
- The County is in the process of updating the Property Tax system with the correct values to ensure [that] future years are accurate.
- The County is evaluating the materiality and will make monetary adjustment[s] to jurisdictions if the amounts are material.

## Appendix— Summary of Prior Audit Findings

The following table shows the implementation status of Mendocino County's corrective actions related to the findings contained in our prior audit report dated May 11, 2017:

Prior Audit Finding Number	Prior Audit Finding Title	Implementation Status
1	Annual tax increment apportionment factors	Fully implemented
2	Jurisdictional changes	Fully implemented
3	Supplemental administrative costs	Fully implemented
4	Unitary and operating nonunitary apportionment	Not implemented – see Finding 1
5	Regulated railway apportionment	Not implemented – see Finding 2
6	Vehicle Licensing Fee growth	Fully implemented



**State Controller's Office  
Division of Audits  
Post Office Box 942850  
Sacramento, CA 94250**

**[www.sco.ca.gov](http://www.sco.ca.gov)**

**County of Mendocino**  
**Property Tax Apportionment Audit**  
**(Credit) = Revenue Due to Them**

	Years Impacted 87-24	Years Impacted 08-24	Years Impacted 16-24	Years Impacted 15-24	
	Unitary-PU	Unitary-RR	Annual Tax Increment	VLF Shift	
	Finding 1	Finding 2	Finding 3	Finding 4	Total Impact
County	207,656	2,195	9,075	(95,548)	123,378
	-		-		
City of Fort Bragg	917	694	(9,458)	(6,097)	(13,944)
City of Point Arena	3,170	(10)	521	(348)	3,334
City of Willits	5,946	450	2,095	(5,253)	3,237
City of Ukiah	48,491	(262)	(24,001)	(13,208)	11,020
	-				
Fort Bragg Redevelopment	(31,815)	(318)	-	-	(32,133)
Ukiah Redevelopment	(212,166)	(1,001)	-	-	(213,167)
Willits Redevelopment	190,673	(260)	-	-	190,413
Mendocino County Redevelopment	-	(86)	-	-	(86)
	-				
Ukiah Parking #1	23,580	27	11	-	23,617
Calpella Water	1,287	(2)	438	-	1,723
Brooktrails Community Services	(2,374)	(34)	2,837	-	429
Mendocino Coast Hospital	(7,526)	322	(7,127)	-	(14,332)
Noyo Harbor District	435	75	(1,344)	-	(833)
Coast Life Support District	1,593	(14)	(782)	-	796
Brooktrails Maintenance District	(1,270)	(28)	3,020	-	1,722
Brooktrails Maintenance 1976-1	(113)	(1)	(235)	-	(350)
So Humboldt Community Hospital	1	(0)	40	-	41
Elk Community Services	(1,017)	(8)	(585)	-	(1,610)
Hopland Public Utility	(897)	(7)	1,820	-	917
Ukiah Valley Fire	9,953	(36)	6,162	-	16,079
Mendocino Community Services	1,251	(14)	(2,838)	-	(1,601)
Mendocino Coast Recreation	(1,732)	87	(836)	-	(2,481)
Irish Beach Water	(854)	(7)	1,272	-	411
Laytonville Water	1,047	(2)	475	-	1,520
Potter Valley Irrigation	(373)	(58)	(7,068)	-	(7,499)
Redwood Valley Water	4,902	3	(721)	-	4,184
Westport Water	(153)	(3)	1,217	-	1,061
MCRRFC & WCID	422	(6)	169	-	585
South Coast Fire	(1,694)	(28)	(3,517)	-	(5,240)
	-				
Alexander Estates Lighting	(154)	(2)	(71)	-	(226)
Covelo Lighting	374	(1)	(84)	-	289
Fairview Acres Lighting	(44)	(0)	(196)	-	(240)
Hopland Lighting	(258)	(3)	(457)	-	(718)



**County of Mendocino**  
**Property Tax Apportionment Audit**  
**(Credit) = Revenue Due to Them**

	Years Impacted 87-24	Years Impacted 08-24	Years Impacted 16-24	Years Impacted 15-24	
	Unitary-PU	Unitary-RR	Annual Tax Increment	VLF Shift	
	Finding 1	Finding 2	Finding 3	Finding 4	Total Impact
Laytonville Lighting	152	(1)	67	-	218
Noyo Lighting	(52)	(0)	(409)	-	(461)
Oak Knoll Lighting	(196)	(2)	152	-	(46)
Riverwood Terrace Lighting	(58)	(0)	(129)	-	(187)
Ukiah Village Lighting	(175)	(1)	(60)	-	(236)
West Talmage Lighting	(69)	(1)	(113)	-	(183)
Meadowbrook Manor Sanitation	(17)	(0)	96	-	78
MCFC & WCID (Water Agency)	(219)	13	(88)	-	(294)
-	-	-	-	-	-
Anderson Valley Cemetery	1,167	(6)	1,371	-	2,531
Cemetery Dist of Redwoods	1,317	39	547	-	1,903
Covelo Cemetery	167	(1)	(469)	-	(304)
Hopland Cemetery	771	0	188	-	959
Mendocino-Little River Cemetery	(258)	(7)	(140)	-	(405)
Potter Valley Cemetery	1,021	(0)	(221)	-	800
Russian River Cemetery	2,528	(42)	(650)	-	1,836
Westport-Ten Mile Cemetery	(20)	(1)	140	-	119
-	-	-	-	-	-
Albion-Little River Fire	285	(14)	920	-	1,191
Covelo Fire	128	(9)	(1,506)	-	(1,388)
Fort Bragg Rural Fire	(3,913)	(39)	220	-	(3,733)
Leggett Valley Fire	(97)	(5)	(1,024)	-	(1,126)
Little Lake Fire	1,825	78	(309)	-	1,594
Long Valley Fire	(70)	(11)	887	-	805
Mendocino Fire	(2,465)	(33)	(169)	-	(2,667)
Piercy Fire	420	(2)	175	-	593
Redwood Valley-Calpella Fire	706	(40)	(5,033)	-	(4,367)
-	-	-	-	-	-
Round Valley Water	(2,663)	(2)	(391)	-	(3,057)
Anderson Valley Comm Services	(16,346)	(40)	6,080	-	(10,307)
Potter Valley Comm Services	11,155	(13)	(1,820)	-	9,323
Comptche Community Services	6,698	(3)	163	-	6,858
Ukiah Valley Sanitation	(497)	(8)	1,204	-	699
-	-	-	-	-	-
ERAF	-	(7,143)	5,395	120,453	118,705
MCOE	(23,670)	499	1,078	-	(22,093)
Unification Failure	-	-	(9,861)	-	(9,861)
Arena Union	(8,476)	(233)	(8,704)	-	(17,414)

**County of Mendocino**  
**Property Tax Apportionment Audit**  
**(Credit) = Revenue Due to Them**

	Years Impacted 87-24	Years Impacted 08-24	Years Impacted 16-24	Years Impacted 15-24	
	Unitary-PU	Unitary-RR	Annual Tax Increment	VLF Shift	
	<b>Finding 1</b>	<b>Finding 2</b>	<b>Finding 3</b>	<b>Finding 4</b>	<b>Total Impact</b>
Manchester Union	(70)	(43)	1,131	-	1,018
Point Arena Joint Union High	(29,399)	(273)	(14,208)	-	(43,881)
Anderson Valley Unified	(14,394)	(350)	62,421	-	47,677
Fort Bragg Unified	(47,719)	5,594	(25,562)	-	(67,687)
Mendocino Unified	(49,566)	(889)	6,500	-	(43,954)
Round Valley Unified	5,946	(118)	(54,453)	-	(48,626)
Laytonville Unified	415	(328)	27,569	-	27,656
Leggett Valley Unified	(4,499)	(42)	6,204	-	1,663
Willits Unified	3,588	3,263	19,700	-	26,551
Mendocino Comm College	(8,986)	17	10,318	-	1,349
Potter Valley Unified	38,930	(112)	(16,944)	-	21,874
Ukiah Unified	(83,423)	(2,048)	24,238	-	(61,233)
Piercy Redwood JC	(19,381)	835	(1,544)	-	(20,090)
Piercy Unified Special Trust	658	(19)	3,954	-	4,593
Piercy Unified Special Schools	33	2	215	-	250
Sonoma JC	(468)	(118)	(6,956)	-	(7,541)
<b>Total</b>	<b>(0)</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>