

Sierra County ~ 2025-26

Property Tax Rates (10)					Special Assessments/Benefit Assessments (7)						
Tax Rate Area	Description (1)	County-wide Rate	Downieville Public Utility Dist. Loan	Total Tax Rate	City of Loyalton Water System Fee	Solid Waste Fee (2)	SCWW #1 (Calpine) Water Fee (3)	Sierra Brooks Water (4)	Sierra Valley Groundwater Mgmt. (5)	EMS Fee (6)	Long Valley-Verdi Zone of Benefit (9)
000-001	Unitary	1.0000		1.0000							
000-002	Unitary - Railroads	1.0000		1.0000							
000-511	Pipeline Right of Way	1.0000		1.0000							
001-000	Loyalton (8)	1.0000		1.0000	X	X			X		
001-001	Loyalton (8)	1.0000		1.0000	X	X			X		
001-002	Loyalton (8)	1.0000		1.0000	X	X			X		
052-000	Pliocene Ridge/Pike	1.0000		1.0000		X					
052-001	Alleghany	1.0000		1.0000		X					
052-002	Sierra Brooks Sub.	1.0000		1.0000		X		X	X		
052-003	Sierra City	1.0000		1.0000		X				X	
052-004	Yuba Pass	1.0000		1.0000		X				X	
052-005	Loganville	1.0000		1.0000		X				X	
052-006	Gold Valley/Pauley Creek	1.0000		1.0000		X				X	
052-007	Downieville	1.0000	0.0315	1.0315		X				X	
052-008	Gibsonville	1.0000		1.0000		Partial					
052-009	Downieville	1.0000	0.0315	1.0315		X				X	
052-010	Goodyears Bar	1.0000		1.0000		X				X	
052-011	Little Canyon Creek	1.0000		1.0000		X					
052-012	North of Verdi	1.0000		1.0000		X					X
052-013	Long Valley	1.0000		1.0000		X			X		X
052-014	Bear Valley	1.0000		1.0000		X			X		
052-015	South of Verdi	1.0000		1.0000							X
052-016	SW of Loyalton	1.0000		1.0000		X			X		
052-017	South & East of Loyalton	1.0000		1.0000		X			X		
052-018	Sierraville	1.0000		1.0000		X			X		
052-019	South & East of Sierraville	1.0000		1.0000		X			X		X
052-020	Calpine	1.0000		1.0000		X	X		X		
052-021	Rock Creek	1.0000		1.0000		X					
052-022	Lakes Basin/Haypress Cr.	1.0000		1.0000		X			X	X	
052-023	Little Canyon Creek	1.0000		1.0000		X			X		
052-024	Empire Ranch/Lavezzola	1.0000		1.0000		X				x	
052-025	Keystone	1.0000		1.0000		X					
052-026	North Verdi	1.0000		1.0000							X
052-027	Antelope Valley	1.0000		1.0000		X			X		
052-028	NW of Loyalton	1.0000		1.0000		X			X		
052-029	Sardine Peak	1.0000		1.0000		X			X		
052-030	Jackson Lake	1.0000		1.0000		X	X		X		
052-031	Wallace Ranch	1.0000		1.0000		X			X		
052-032	Bald Mountain	1.0000		1.0000		X			X		X
052-033	Staverville	1.0000		1.0000		X			X		X
052-034	SW of Loyalton	1.0000		1.0000		X			X		
052-035	Verdi Peak	1.0000		1.0000							X
052-036	Jackson Lake	1.0000		1.0000		X				X	
052-037	Jackson Lake	1.0000		1.0000		X					
052-038	Milton Reservoir	1.0000		1.0000		X					
052-039	Jackson Lake	1.0000		1.0000		X					
052-040	Sierraville	1.0000		1.0000		X			X		

Footnotes:

- (1) All Sierra County TRAs are within the Sierra Plumas Joint Unified School District which includes all elementary and high schools. Part of the SPJUSD is in Plumas County. The SPJUSD has no bonded debt.
- (2) Solid Waste Fee was changed beginning with the 2023-24 roll and is calculated as follows: \$20.38/loose cubic yard: Example: 1 residence = 18 LCY x 20.38 = \$366.84. Contact 530-289-3283
- (3) Sierra County Waterworks Dist. 1 (Calpine) Water Fee is calculated as follows: \$96.99 per month = \$1,163.88 per year per dwelling unit. 530-994-3547
- (4) Sierra Brooks Water Fee is calculated as follows: \$240.00 per residential equivalent. Sierra Brooks Water Bond \$246.30 As well as a month fee bases on gallons used.
- (5) Sierra Valley Groundwater Management District boundaries are the Sierra Valley ridgetops. The affected properties do not necessarily conform to TRA boundaries. The rate is calculated as follows: \$6.00 per parcel of 40 acres or less; \$0.30 per acre for parcels larger than 40 acres. 530-289-3283
- (6) The Emergency Medical Fee (EMS) is a voter approved \$60 fee charged by Downieville Fire Department and Sierra City Fire Department to enhance Medical Services.
- (7) No property in Sierra County has a 1911 Act, 1913 Act or Mello-Roos improvement bond.
- (8) Loyalton is the only incorporated city in Sierra County. 2023 implemented a Water System Fee \$330.74
- (9) Long Valley-Verdi Zone of Benefit fee is \$156.52 per parcel. 530-289-3286
- (10) These are the 2025-26 Secured Roll tax rates. The 2025--26 Unsecured Roll uses the 2024-25 Secured tax rates because the 2025-26 rates are not adopted at the time the Unsecured Roll is prepared in July.
- +++ Watermaster fees are assessed by the California Dept. of Water Resources for agricultural purposes. They are on specific parcels only. 530-529-7331