

Sierra County ~ 2023-24

| 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 Ground-water 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: \$83.15 per month = \$997.80 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 \$300
 - (9) Long Valley-Verdi Zone of Benefit fee is \$156.52 per parcel. 530-289-3286
 - (10) These are the 2022-23 Secured Roll tax rates. The 2022-23 Unsecured Roll uses the 2021-22 Secured tax rates because the 2022-23 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