

# County of San Luis Obispo



**ASSESSED VALUES, EXEMPTIONS AND GROWTH %**

**2023 – 2024**

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# Assessed Values, Exemptions and Growth %

Property values maintained by County Assessor's Office used in calculating taxes by the County Auditor's Office including exemptions. Local Utility and Unitary values maintained and submitted by the State Board of Equalization. Includes a 10-year comparisons of growth and assessed values for incorporated cities.

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## **ASSESSED VALUES AND TAX INFORMATION**

### **Assessed Values**

Property subject to general property taxation in San Luis Obispo County is assessed at its full cash value. Section 2 of Article XIII A of the California Constitution states that full cash value means the County Assessor's valuation of real property as shown on the 1975-76 tax bill under "Full Cash Value" increased by no more than 2% per year or, thereafter, the appraised value of real property when purchased, newly constructed, or when a change in ownership has occurred after the 1975 assessment. Following reappraisal due to purchase, construction, or change of ownership, the new taxable value, known as the base year value, can then be increased by no more than 2% per year.

### **Lien Date**

Except as otherwise specifically provided, all tax liens attach annually as of 12:01 A.M. on the first day of January preceding the fiscal year for which the taxes are levied (Revenue & Taxation (R&T) Code Section 2192).

### **Supplemental Assessments**

Chapter 3.5 of part 0.5 of Division 1 of the California Revenue and Taxation Code is titled "Change in Ownership and New Construction after the Lien Date". It provides for supplemental assessments to be added to a supplemental roll whenever new construction is completed and whenever real property changes ownership. This real property is to be appraised as of the date of the event (i.e. Change in Ownership or Completion of Construction). The various taxing agencies within San Luis Obispo County with the exception of public schools, receive their portion of the current taxes generated from the supplemental roll pursuant to the provisions of the Assembly Bill 8 process while public schools receive their portion of the taxes in relation to their "Average Daily Attendance". Taxes billed within the months of November through June are delinquent thirty (30) days after the last day of the month in which they were billed. If billed within the months of July through October, the delinquent dates are the same as secured taxes noted below.

### **Secured Taxes**

Taxes on secured property are payable in two equal installments. The first installment is due November 1st each year and, if unpaid, is delinquent December 10th at 5:00 P.M. and thereafter a delinquent penalty of 10% is attached to it (R&T Code Section 2701 & 2704). The second installment is due February 1st each year and, if unpaid, is delinquent April 10th at 5:00 P.M. and thereafter a delinquent penalty of 10% is attached to it (R&T Code Section 2702 & 2705). If December 10th or April 10th falls on Saturday, Sunday or a legal holiday, the time of delinquency is 5:00 P.M. on the next business day (R&T Code Section 2705.5). After the second installment is delinquent, the Tax Collector will charge a cost of twenty dollars (\$20.00) for preparing the delinquent roll and publishing a delinquent list (R&T Code Section 2706). Taxes due on property acquired by public agencies, such as the federal, state or local government, will be prorated to the date of acquisition by such public agency (R&T Code Sections 5081 through 5091). On July 1st, any taxes remaining unpaid begin accruing an additional penalty at the rate of 1½% per month until paid (R&T Code Section 4103).

## **Tax Levy Distribution**

The report entitled "AB-8 Revenue Estimates" lists all taxing jurisdictions within San Luis Obispo which receive a portion of the one-dollar (\$1) rate levied and collected countywide. The methods used for distributing these dollars are specified in the Revenue and Taxation Code. In recent years, several legislative bills have been passed that currently shift approximately \$88.1 million dollars annually away from San Luis Obispo County, Cities and Special Districts, which is deposited into the Educational Revenue Augmentation Fund (ERAF) from which the Sales & Use Tax and the Vehicle License Fees in Lieu of Property Taxes are deducted and then the balance, if any, is allocated to the various School Districts within San Luis Obispo County which reduces the State's responsibility to schools and helps balance the State's budget. These amounts change annually in proportion to the growth in local assessed values and sales taxes. The cumulative ERAF shift from local agencies for the period 1992-93 through 2023-24 now totals \$1.44 billion.

## **Teeter Alternative Distribution Method**

In 1993-94, the County of San Luis Obispo adopted the "Alternative Method of Distribution of Tax Levies and Collections and of Tax Sale Proceeds" provided for in Revenue and Taxation Code Sections 4701 - 4717, commonly known as the "Teeter Plan". The Teeter Plan has no impact on tax assessments, tax rates, or collection procedures. It merely changes the way the collections of delinquent taxes and penalties are distributed among the taxing agencies. Those agencies affected by the Teeter Plan receive the entire current year's property tax levy each year without regard to delinquencies, but future penalties collected are distributed to the Tax Loss Reserve Fund, as required under the law. In fiscal year 2001-2002, the San Luis Obispo County Board of Supervisors removed the State assessed unitary tax roll from coverage under the Teeter distribution method.

## **Proposition 8 – Assessed Value Reductions**

A Proposition 8 reduction is a form of temporary assessment relief mandated by Revenue & Taxation Code §51 that may be applied when a property's taxable value exceeds the current market value (the price your property would sell for on the open market as of the January 1<sup>st</sup> lien date). After reviewing the 17,386 properties under assessment relief, the County Assessor restored the Proposition 13 base value on 3,527 properties due to increased market values, leaving a total of 13,859 parcels remaining under the Proposition 8 assessment relief for the 2023-24 assessment year. With partial and full value restoration of numerous parcels, the total net value change resulting from Proposition 8 was a positive \$104,809,329 for the 2023-24 assessment year. Since the beginning of the current real estate market downturn in 2007, almost \$4.658 billion in cumulative assessed value was removed from the San Luis Obispo County assessment roll of which over \$4.158 billion has been restored.

**COUNTY OF SAN LUIS OBISPO  
COUNTYWIDE ASSESSED VALUES & EXEMPTIONS  
FOR FISCAL YEAR 2023-2024**

		<b>SECURED ASSESSED VALUES</b>					<b>UNSECURED ASSESSED VALUES</b>					
		<b>GROSS ASSESSED VALUE</b>	<b>OTHER EXEMPTIONS</b>	<b>ADJUSTED GROSS VALUE</b>	<b>HOMEOWNERS EXEMPTION</b>	<b>NET ASSESSED VALUE</b>	<b>GROSS ASSESSED VALUE</b>	<b>OTHER EXEMPTIONS</b>	<b>ADJUSTED GROSS VALUE</b>	<b>HOMEOWNERS EXEMPTION</b>	<b>NET ASSESSED VALUE</b>	
<b>LOCALLY ASSESSED</b>												
SAN LUIS OBISPO COUNTYWIDE	Sec'd	69,796,425,014	(1,285,034,899)	68,511,390,115	(332,740,008)	68,178,650,107	<sup>1</sup> Unsec	2,489,372,039	(89,274,335)	2,400,097,704	(42,000)	2,400,055,704
PIPELINE RIGHT-OF-WAY (Unitary)	Unitary	6,871,872	0	6,871,872	0	6,871,872	<sup>2</sup>					
SUB-TOTAL		69,803,296,886	(1,285,034,899)	68,518,261,987	(332,740,008)	68,185,521,979		2,489,372,039	(89,274,335)	2,400,097,704	(42,000)	2,400,055,704
AIRCRAFT							Aircraft	261,603,750	(1,437,850)	260,165,900		260,165,900
TOTAL LOCALLY ASSESSED		69,803,296,886	(1,285,034,899)	68,518,261,987	(332,740,008)	68,185,521,979		2,750,975,789	(90,712,185)	2,660,263,604	(42,000)	2,660,221,604
<b>STATE ASSESSED</b>												
LOCAL UTILITY (NON-UNITARY)	Sec'd	7,374,151	0	7,374,151	0	7,374,151	<sup>1</sup>					
UNITARY RAILROAD	Unitary	12,861,090	0	12,861,090	0	12,861,090	<sup>2</sup>					
UNITARY	Unitary	1,479,247,418	0	1,479,247,418	0	1,479,247,418	<sup>2</sup>					
TOTAL STATE ASSESSED		1,499,482,659	0	1,499,482,659	0	1,499,482,659						
TOTAL SECURED ASSESSED VALUES	Sec'd	69,803,799,165	(1,285,034,899)	68,518,764,266	(332,740,008)	68,186,024,258	<sup>1</sup>					
TOTAL UNITARY ASSESSED VALUES	Unitary	1,498,980,380	0	1,498,980,380	0	1,498,980,380	<sup>2</sup>					
TOTAL COMBINED ASSESSED VALUES		71,302,779,545	(1,285,034,899)	70,017,744,646	(332,740,008)	69,685,004,638						
		(1)										

(1) Numbering indicates in which column of 10 yr assessed value schedule the figure should be entered.

<b>COMBINED SECURED, UNSECURED &amp; UNITARY ASSESSED VALUES</b>							<b>TOTAL OF COMBINED EXEMPTIONS</b>
		<b>GROSS ASSESSED VALUE</b>	<b>OTHER EXEMPTIONS</b>	<b>ADJUSTED GROSS VALUE</b>	<b>HOMEOWNERS EXEMPTION</b>	<b>NET ASSESSED VALUE</b>	
<b>LOCALLY ASSESSED - SECURED &amp; UNSECURED</b>							
SAN LUIS OBISPO COUNTYWIDE	Sec/Uns	72,285,797,053	(1,374,309,234)	70,911,487,819	(332,782,008)	70,578,705,811	(1,707,091,242)
PIPELINE RIGHT-OF-WAY (Unitary)	Unitary	6,871,872	0	6,871,872	0	6,871,872	0
SUB-TOTAL LOCALLY ASSESSED		72,292,668,925	(1,374,309,234)	70,918,359,691	(332,782,008)	70,585,577,683	(1,707,091,242)
AIRCRAFT	Aircraft	261,603,750	(1,437,850)	260,165,900	0	260,165,900	(1,437,850)
TOTAL LOCALLY ASSESSED		72,554,272,675	(1,375,747,084)	71,178,525,591	(332,782,008)	70,845,743,583	(1,708,529,092)
<b>STATE ASSESSED</b>							
LOCAL UTILITY	Secured	7,374,151	0	7,374,151	0	7,374,151	0
UNITARY	Unitary	1,492,108,508	0	1,492,108,508	0	1,492,108,508	0
TOTAL STATE ASSESSED		1,499,482,659	0	1,499,482,659	0	1,499,482,659	0
<b>COMBINED ASSESSED VALUES</b>							
SUB-TOTAL COMBINED ASSESSED VALUES	S/Uns/Unit	73,792,151,584	(1,374,309,234)	72,417,842,350	(332,782,008)	72,085,060,342	(1,707,091,242)
AIRCRAFT	Aircraft	261,603,750	(1,437,850)	260,165,900	0	260,165,900	(1,437,850)
TOTAL COMBINED ASSESSED VALUES	All	74,053,755,334	(1,375,747,084)	72,678,008,250	(332,782,008)	72,345,226,242	(1,708,529,092)
						(4)	(3)

**COUNTY OF SAN LUIS OBISPO**  
**ASSESSED VALUES - EXEMPTIONS - TAX RATES**  
**2023-2024**

FUND NUMBERS	DISTRICT	SECURED & UTILITY				AIRCRAFT (Not in totals)	UNSECURED			
		ADJUSTED GROSS ASSESSED VALUE <small>(Net of Other Exempts)</small>	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE %		ADJUSTED GROSS ASSESSED VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE
<b>COUNTYWIDE</b>										
0001	SAN LUIS OBISPO COUNTY <small>(Includes Non-Unitary)</small>	68,518,764,266	332,740,008	68,186,024,258		260,165,900	2,400,097,704	42,000	2,400,055,704	
0110 0114	LOCAL UNITARY (Pipeline Right-of-Way)	6,871,872		6,871,872	0.17101					0.17453
0112 0114	UNITARY RAILROAD	12,861,090		12,861,090	0.17101					0.17453
0113 0114	UNITARY AIRCRAFT	1,479,247,418		1,479,247,418	0.17101					0.17453
<b>COUNTYWIDE TOTAL</b>		<b>70,017,744,646</b>	<b>332,740,008</b>	<b>69,685,004,638</b>		<b>260,165,900</b>	<b>2,400,097,704</b>	<b>42,000</b>	<b>2,400,055,704</b>	
0007	AIR POLLUTION CONTROL	68,518,764,266	332,740,008	68,186,024,258		260,165,900	2,400,097,704	42,000	2,400,055,704	
<b>SPECIAL REVENUE FUNDS</b>										
0002	ROADS	31,831,437,931	149,520,233	31,681,917,698		232,903,500	1,359,713,173		1,359,713,173	
0026	COUNTY LIBRARY	62,305,958,774	298,794,247	62,007,164,527		232,903,500	2,075,808,223	42,000	2,075,766,223	
<b>CEMETERY DISTRICTS</b>										
0837	ARROYO GRANDE CEMETERY	14,218,481,755	72,998,906	14,145,482,849		270,100	220,999,607		220,999,607	
0843	ATASCADERO CEMETERY	5,544,098,732	42,798,067	5,501,300,665			83,671,248		83,671,248	
0844	CAMBRIA CEMETERY	3,248,651,171	10,700,200	3,237,950,971			14,835,261		14,835,261	
0845	CAYUCOS-MORRO BAY CEMETERY	5,226,953,301	18,737,814	5,208,215,487			44,887,722		44,887,722	
0847	PASO ROBLES CEMETERY	8,638,679,934	44,836,117	8,593,843,817		2,961,000	246,148,296		246,148,296	
0851	SAN MIGUEL CEMETERY	1,533,085,367	6,414,800	1,526,670,567			26,548,395		26,548,395	
0852	SANTA MARGARITA CEMETERY	562,642,726	3,616,200	559,026,526			13,982,698		13,982,698	
0853	SHANDON CEMETERY	396,437,615	1,288,000	395,149,615			5,463,925		5,463,925	
0854	TEMPLETON CEMETERY	3,127,382,234	14,635,600	3,112,746,634			177,428,327		177,428,327	
<b>CITIES</b>										
0227	ARROYO GRANDE	3,862,173,948	26,255,251	3,835,918,697			78,775,178		78,775,178	
0229	ATASCADERO	5,064,770,589	38,795,467	5,025,975,122			79,701,636		79,701,636	
0231 1100	GROVER BEACH & 2014 ROAD BOND	2,174,335,626	12,538,300	2,161,797,326	0.09500		30,481,096		30,481,096	0.09500
0528	GROVER BEACH STREET LIGHTING	1,057,974,529		1,057,974,529						
0232	MORRO BAY	3,208,471,228	13,812,441	3,194,658,787			48,503,703	42,000	48,461,703	
0233 1125	PASO ROBLES & 1999 BOND	6,212,805,492	33,945,761	6,178,859,731	0.03450	27,262,400	324,289,481		324,289,481	0.03720
0234	PISMO BEACH	4,395,774,852	12,423,655	4,383,351,197			61,024,395		61,024,395	
0235	SAN LUIS OBISPO	11,768,994,600	45,448,900	11,723,545,700			415,954,550		415,954,550	

**COUNTY OF SAN LUIS OBISPO**  
**ASSESSED VALUES - EXEMPTIONS - TAX RATES**  
**2023-2024**

FUND NUMBERS	DISTRICT	SECURED & UTILITY				AIRCRAFT  (Not in totals)	UNSECURED					
		ADJUSTED	HOMEOWNERS EXEMPTION	NET	BOND		ADJUSTED	HOMEOWNERS EXEMPTION	NET	BOND		
		GROSS ASSESSED VALUE  (Net of Other Exempts)		ASSESSED VALUE	TAX RATE %		GROSS ASSESSED VALUE		ASSESSED VALUE	TAX RATE		
												These values do not include of aircraft
<b><u>COMMUNITY SERVICE DISTRICTS</u></b>												
0895	AVILA BEACH	350,373,033	147,000	350,226,033				2,770,954		2,770,954		
0896	AVILA BEACH IMPRVMT DIST #1	342,493,947	147,000	342,346,947				2,770,954		2,770,954		
0474	CALIFORNIA VALLEY	58,716,152	350,000	58,366,152				18,490		18,490		
0476	CAMBRIA	2,849,198,288	10,021,200	2,839,177,088				10,751,520		10,751,520		
0486	GROUND SQUIRREL HOLLOW	190,060,258	1,538,600	188,521,658				50,835		50,835		
0781	HERITAGE RANCH	685,495,193	4,307,800	681,187,393				1,840,777		1,840,777		
0479	INDEPENDENCE RANCH	61,302,746	448,000	60,854,746				47,038		47,038		
0483	LINNE	63,732,023	406,000	63,326,023				108,155		108,155		
0471	LOS OSOS	2,784,862,062	21,424,004	2,763,438,058				27,503,296		27,503,296		
0747	LOS OSOS ZONE A (Water)	1,171,506,476	10,301,200	1,161,205,276				2,348,502		2,348,502		
0748	LOS OSOS ZONE B (Fire)	2,771,395,710	21,403,004	2,749,992,706				27,503,296		27,503,296		
0750	LOS OSOS ZONE D (Lighting)	190,076,791	917,000	189,159,791								
0751	LOS OSOS ZONE E (Septic-Ltg)	27,840,217	350,000	27,490,217				14,914		14,914		
0752	LOS OSOS ZONE F (Septic-Ltg)	83,547,688	726,600	82,821,088								
0756	LOS OSOS ZONE G	343,082,669	3,463,600	339,619,069				233,130		233,130		
0757	LOS OSOS ZONE H	81,268,012	763,000	80,505,012				18,171		18,171		
0762	LOS OSOS ZONE J	2,812,523,739	21,683,004	2,790,840,735				27,586,164		27,586,164		
0763	LOS OSOS ZONE K	2,625,311,470	20,528,004	2,604,783,466				27,439,278		27,439,278		
0475	NIPOMO	2,236,874,821	16,443,000	2,220,431,821				22,428,167		22,428,167		
0480	NIPOMO SEWER MTNCE	22,951,708		22,951,708				99,402		99,402		
0481	NIPOMO DRAIN MTNCE	22,951,708		22,951,708				99,402		99,402		
0811	OCEANO	883,040,332	6,019,100	877,021,232		270,100		10,586,726		10,586,726		
0369	SAN MIGUEL	406,558,529	2,448,600	404,109,929				1,381,386		1,381,386		
0827	SAN MIGUEL FIRE	406,558,529	2,448,600	404,109,929				1,381,386		1,381,386		
0693	SAN MIGUEL LIGHTING	274,421,708	2,168,600	272,253,108				1,228,951		1,228,951		
0803	SAN MIGUEL SANITATION	228,234,442	1,748,600	226,485,842				1,228,951		1,228,951		
0477	SAN SIMEON ACRES	138,389,501	329,000	138,060,501				1,763,263		1,763,263		
0484	SQUIRE CANYON	62,354,750	385,000	61,969,750				207,942		207,942		
0478	TEMPLETON	1,585,122,875	9,731,400	1,575,391,475				84,614,235		84,614,235		

**COUNTY OF SAN LUIS OBISPO**  
**ASSESSED VALUES - EXEMPTIONS - TAX RATES**  
**2023-2024**

FUND NUMBERS	DISTRICT	SECURED & UTILITY				AIRCRAFT  (Not in totals)	UNSECURED			
		ADJUSTED	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE %		ADJUSTED	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE
		GROSS ASSESSED VALUE					GROSS ASSESSED VALUE			
		(Net of Other Exempts)					These values do not include of aircraft			
<b><u>COUNTY SERVICE AREAS</u></b>										
0723	COUNTY SERVICE AREA # 1	311,282,112	3,661,000	307,621,112		3,519,525		3,519,525		
0724	COUNTY SERVICE AREA # 1 ZONE A	56,516,974	945,000	55,571,974		0		0		
0725	COUNTY SERVICE AREA # 1 ZONE B	23,949,738	280,000	23,669,738						
0726	COUNTY SERVICE AREA # 1 ZONE C	58,697,674	532,000	58,165,674						
0727	COUNTY SERVICE AREA # 1 ZONE D	27,686,919	378,000	27,308,919		13,378		13,378		
0741	COUNTY SERVICE AREA # 7	354,648,968	529,200	354,119,768		21,111,266		21,111,266		
0742	COUNTY SERVICE AREA # 7 ZONE A	311,281,962	508,200	310,773,762		50,000		50,000		
0743	COUNTY SERVICE AREA # 7 ZONE B	54,517,556	21,000	54,496,556		21,111,266		21,111,266		
0755	COUNTY SERVICE AREA # 10	1,752,939,982	3,677,800	1,749,262,182		3,161,248		3,161,248		
0675	COUNTY SERVICE AREA # 10 ZONE A	627,482,689	1,509,200	625,973,489		40,992		40,992		
0761	COUNTY SERVICE AREA # 12	124,669,693	266,000	124,403,693		2,445,005		2,445,005		
0773	COUNTY SERVICE AREA # 16	95,092,132	952,000	94,140,132		93,908		93,908		
0789	COUNTY SERVICE AREA # 16-1	76,588,024	819,000	75,769,024		93,908		93,908		
0775	COUNTY SERVICE AREA # 17	59,015,937	350,000	58,665,937		18,490		18,490		
0777	COUNTY SERVICE AREA # 18	449,312,699	2,149,000	447,163,699		1,281,645		1,281,645		
0694	COUNTY SERVICE AREA # 23	177,000,835	1,771,000	175,229,835		2,296,854		2,296,854		
<b><u>COUNTY WATER DISTRICTS</u></b>										
0166	GARDEN FARMS WATER	41,673,629	404,600	41,269,029						
0198	*SANTA MARIA VALLEY WATER	190,427,892		190,427,892						
<b><u>FIRE DISTRICTS</u></b>										
0825	CSA 10-FIRE PROTECTION CAYUCOS	1,744,240,907	3,663,800	1,740,577,107		3,161,248		3,161,248		
0831	SANTA MARGARITA FIRE	177,000,835	1,771,000	175,229,835		2,296,854		2,296,854		

**COUNTY OF SAN LUIS OBISPO**  
**ASSESSED VALUES - EXEMPTIONS - TAX RATES**  
**2023-2024**

FUND NUMBERS	DISTRICT	SECURED & UTILITY				AIRCRAFT (Not in totals)	UNSECURED			
		ADJUSTED GROSS ASSESSED VALUE <small>(Net of Other Exempts)</small>	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE %		ADJUSTED GROSS ASSESSED VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE
<b><u>FLOOD CONTROL DISTRICTS</u></b>										
0651	FLOOD CONTROL ZONE 1	226,372,866	1,159,700	225,213,166		270,100	4,085,179		4,085,179	
0652	FLOOD CONTROL ZONE 1A	74,995,374	665,000	74,330,374			4,658,221		4,658,221	
0654	FLOOD CONTROL ZONE 3	11,870,128,131	58,648,906	11,811,479,225		270,100	201,885,739		201,885,739	
1042	LOPEZ DAM RETROFIT BOND	11,870,128,131	58,648,906	11,811,479,225	0.00600	270,100	201,885,739		201,885,739	0.00600
0656	FLOOD CONTROL ZONE 4	231,744,164	336,000	231,408,164			16,291,675		16,291,675	
0662	FLOOD CONTROL ZONE 9	14,337,624,574	52,884,300	14,284,740,274		229,609,400	551,671,204		551,671,204	
0666	FLOOD CONTROL ZONE 16	269,729,611	2,629,200	267,100,411			359,222		359,222	
0643	SLO COUNTY FLOOD CONTROL	68,518,764,266	332,740,008	68,186,024,258		260,165,900	2,400,097,704	42,000	2,400,055,704	
0646	STATE WATER CONTRACT	68,518,764,266	332,740,008	68,186,024,258	0.00363	260,165,900	2,400,097,704	42,000	2,400,055,704	0.00400
0647	SLO CO FCZ WCD (NACIMIENTO)	68,518,764,266	332,740,008	68,186,024,258		260,165,900	2,400,097,704	42,000	2,400,055,704	
<b><u>HARBOR DISTRICT</u></b>										
0473	PORT SAN LUIS HARBOR	32,337,510,954	148,181,006	32,189,329,948		229,879,500	774,546,219		774,546,219	
<b><u>HOSPITAL DISTRICT</u></b>										
0213	CAMBRIA HEALTH CARE	3,243,337,296	10,686,200	3,232,651,096			14,835,261		14,835,261	
<b><u>LIGHTING DISTRICTS</u></b>										
0687	NIPOMO LIGHTING	1,359,163,766	10,518,200	1,348,645,566			20,685,448		20,685,448	
<b><u>RESOURCE CONSERVATION DISTRICTS</u></b>										
0368	*CACHUMA RCD	245,284,154		245,284,154						
<b><u>SANITATION DISTRICTS</u></b>										
0223	CAYUCOS SANITARY	1,743,403,016	3,656,800	1,739,746,216			3,137,169		3,137,169	
0819	SOUTH SLO CO SANITATION	6,993,960,342		6,993,960,342			30,479,880		30,479,880	

**COUNTY OF SAN LUIS OBISPO**  
**ASSESSED VALUES - EXEMPTIONS - TAX RATES**  
**2023-2024**

FUND NUMBERS	DISTRICT	SECURED & UTILITY				AIRCRAFT <small>(Not in totals)</small>	UNSECURED			
		ADJUSTED GROSS ASSESSED VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE %		ADJUSTED GROSS ASSESSED VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE
		<small>(Net of Other Exempts)</small>					<small>_____ These values do not include of aircraft _____</small>			
<b>SCHOOL DISTRICTS</b>										
<b>ELEMENTARY</b>										
1228	1524 *SANTA MARIA/BONITA JOINT ELEM & BOND	376,470	7,000	369,470	0.01939					0.01999
<b>HIGH SCHOOL DISTRICTS</b>										
1227	1525 *SANTA MARIA JT UN HIGH & 2000 BONDS	376,470	7,000	369,470	0.00009					0.00046
	1526 *SANTA MARIA JT UN HIGH 2004 BONDS	376,470	7,000	369,470	0.02557					0.02841
	1528 *SANTA MARIA JT UN HIGH 2016 BONDS	376,470	7,000	369,470	0.02296					0.02417
<b>UNIFIED SCHOOL DISTRICTS</b>										
1273	1276 ATASCADERO USD & GO BOND 2010	6,814,735,660	49,037,867	6,765,697,793	0.05500			858,203,440	858,203,440	0.05900
	1277 ATASCADERO USD 2014 GO BOND	6,814,735,660	49,037,867	6,765,697,793	0.05504			858,203,440	858,203,440	0.05904
1223	COAST UNIFIED	5,113,200,219	14,677,600	5,098,522,619				20,448,803	20,448,803	
	1550 COAST UNIFIED GO BOND 2002	3,257,487,793	10,714,200	3,246,773,593	0.03210			14,886,167	14,886,167	0.03210
1205	1512 CAYUCOS ELEM & GO BOND 2004	1,855,712,426	3,963,400	1,851,749,026	0.01560			5,562,636	5,562,636	0.01760
	1514 CAYUCOS ELEM GO BOND 2004 & 2006	1,855,712,426	3,963,400	1,851,749,026	0.01700			5,562,636	5,562,636	0.01790
1211	1520 *CUYAMA JOINT UNIFIED & GO BOND 2016	60,464,988	0	60,464,988	0.04489			6,278,853	6,278,853	0.04489
1253	1252 LUCIA MAR USD & GO BOND 2016	19,015,874,891	103,307,506	18,912,567,385	0.03500	270,100		270,794,674	270,794,674	0.03500
1225	1570 *PASO ROBLES USD & GO BOND 2006	11,732,258,762	56,327,317	11,675,931,445	0.01035	30,286,400		439,872,149	439,872,149	0.01190
	1571 PASO ROBLES SFID GO BOND 2016	9,881,240,039	48,814,917	9,832,425,122	0.04775	30,223,400		396,472,417	396,472,417	0.04853
1217	* PLEASANT VALLEY JT UN ELEM	297,135,476	952,000	296,183,476		63,000		16,851,337	16,851,337	
1221	1559 * SAN MIGUEL JT UN ELEM & 2016 GO BON	1,553,883,247	6,560,400	1,547,322,847	0.02855			26,548,395	26,548,395	0.02855
	1560 * SAN MIGUEL JT UN ELEM 2020 GO BOND	1,553,883,247	6,560,400	1,547,322,847	0.00000			26,548,395	26,548,395	0.00000
1234	1236 SAN LUIS COASTAL USD & 2014 GO BND	22,281,595,846	93,137,118	22,188,458,728	0.03500	229,609,400		650,138,809	42,000	650,096,809
	1237 SAN LUIS COASTAL USD 2022 GO BND	22,281,595,846	93,137,118	22,188,458,728	0.04900	229,609,400		650,138,809	42,000	650,096,809
1293	1545 *SHANDON UNIFIED & GO BOND 2016	436,008,011	1,309,000	434,699,011	0.02800			8,993,006	8,993,006	0.02800
	1546 *SHANDON UNIFIED GO BOND 2020	436,008,011	1,309,000	434,699,011	0.03200			8,993,006	8,993,006	0.03200
1231	1233 TEMPLETON USD & GO BOND 2012	3,064,249,419	14,936,600	3,049,312,819	0.05800			145,367,970	145,367,970	0.05800
<b>COMMUNITY COLLEGE DISTRICTS</b>										
1303	1304 SAN LUIS OBISPO CCD & 2014 BOND	68,458,299,278	332,740,008	68,125,559,270	0.01925	260,165,900		2,393,818,851	42,000	2,393,776,851
1309	1534 *ALLAN HANCOCK JT CCD & 2006 BOND	60,464,988	0	60,464,988	0.02266			6,278,853	6,278,853	0.02385
1308	COUNTY SCHOOL SERVICE FUND	68,518,764,266	332,740,008	68,186,024,258		260,165,900		2,400,097,704	42,000	2,400,055,704

\* JOINT COUNTY DISTRICT

↑  
Net of Other Exemptions

↑  
Net of Other Exemptions

**COUNTY OF SAN LUIS OBISPO  
LOCAL AND UNITARY ROLL ASSESSED VALUE COMPARISONS  
FOR VARIOUS YEARS**

FISCAL YEAR	ADJUSTED GROSS SECURED	ADJUSTED GROSS UNSECURED	ADJUSTED GROSS UNITARY	TOTAL ROLL	PERCENTAGE OF TOTAL ROLL	
					LOCAL	UNITARY
2014-15	41,689,568,523	1,081,244,015	2,893,688,686	45,664,501,224	93.66%	6.34%
2015-16	44,283,555,971	1,101,171,069	3,026,747,792	48,411,474,832	93.75%	6.25%
2016-17	46,793,290,038	1,137,596,932	2,891,084,086	50,821,971,056	94.31%	5.69%
2017-18	49,420,452,912	1,149,263,552	3,015,892,257	53,585,608,721	94.37%	5.63%
2018-19	52,324,074,797	1,242,906,377	2,926,813,263	56,493,794,437	94.82%	5.18%
2019-20	55,151,409,171	2,088,736,662	2,366,475,937	59,606,621,770	96.03%	3.97%
2020-21	58,104,312,489	2,116,047,494	2,163,247,439	62,383,607,422	96.53%	3.47%
2021-22	60,531,062,236	2,042,763,995	2,875,555,986	65,449,382,217	95.61%	4.39%
2022-23	64,573,979,740	2,182,629,995	1,697,633,517	68,454,243,252	97.52%	2.48%
2023-24	68,518,764,266	2,400,097,704	1,498,980,380	72,417,842,350	97.93%	2.07%

Values are net of "Other Exemptions", exclusive of Aircraft and prior to Homeowner's Exemption

**COUNTY OF SAN LUIS OBISPO**  
**SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT**  
**FOR FISCAL YEARS 2021-2022 THROUGH 2023-2024**

FUND NUMBERS		DISTRICT	2020-2021	2021-2022	2022-2023	2023-2024	2021-2022	2022-2023	2023-2024
			GROSS SECURED ASSESSED VALUE	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR			
<b><u>COUNTYWISE</u></b>									
0001		SAN LUIS OBISPO COUNTY	58,104,312,489	60,531,062,236	64,573,979,740	68,518,764,266	4.18%	6.68%	6.11%
0110	0114	LOCAL UNITARY (Pipeline Right-of-Way)	6,537,435	6,605,116	6,737,175	6,871,872	1.04%	2.00%	2.00%
0112	0114	UNITARY RAILROAD	10,699,390	11,807,488	12,361,143	12,861,090	10.36%	4.69%	4.04%
0113	0114	UNITARY	2,146,010,614	2,857,143,382	1,678,535,199	1,479,247,418	33.14%	-41.25%	-11.87%
<b>COUNTYWISE TOTAL</b>			<b>60,267,559,928</b>	<b>63,406,618,222</b>	<b>66,271,613,257</b>	<b>70,017,744,646</b>	<b>5.21%</b>	<b>4.52%</b>	<b>5.65%</b>
0007		AIR POLLUTION CONTROL	58,104,312,489	60,531,062,236	64,573,979,740	68,518,764,266	4.18%	6.68%	6.11%
<b><u>SPECIAL REVENUE FUNDS</u></b>									
0002		ROADS	27,362,519,925	28,383,600,735	30,114,951,148	31,831,437,931	3.73%	6.10%	5.70%
0026		COUNTY LIBRARY	52,858,589,460	55,079,701,315	58,763,232,752	62,305,958,774	4.20%	6.69%	6.03%
<b><u>CEMETERY DISTRICTS</u></b>									
0837		ARROYO GRANDE CEMETERY	12,212,931,393	12,654,786,919	13,503,544,521	14,218,481,755	3.62%	6.71%	5.29%
0843		ATASCADERO CEMETERY	4,688,731,283	4,880,577,641	5,201,400,866	5,544,098,732	4.09%	6.57%	6.59%
0844		CAMBRIA CEMETERY	2,802,767,588	2,889,279,121	3,084,795,001	3,248,651,171	3.09%	6.77%	5.31%
0845		CAYUCOS-MORRO BAY CEMETERY	4,392,531,733	4,588,153,721	4,919,460,736	5,226,953,301	4.45%	7.22%	6.25%
0847		PASO ROBLES CEMETERY	7,307,594,979	7,605,442,876	8,095,563,962	8,638,679,934	4.08%	6.44%	6.71%
0851		SAN MIGUEL CEMETERY	1,283,176,434	1,348,733,669	1,439,582,254	1,533,085,367	5.11%	6.74%	6.50%
0852		SANTA MARGARITA CEMETERY	484,729,060	502,280,700	537,529,157	562,642,726	3.62%	7.02%	4.67%
0853		SHANDON CEMETERY	348,652,269	343,136,952	372,229,210	396,437,615	-1.58%	8.48%	6.50%
0854		TEMPLETON CEMETERY	2,662,864,840	2,772,487,864	2,959,765,934	3,127,382,234	4.12%	6.75%	5.66%
<b><u>CITIES</u></b>									
0227	1101	ARROYO GRANDE	3,313,044,490	3,454,891,671	3,661,640,761	3,862,173,948	4.28%	5.98%	5.48%
0229		ATASCADERO	4,290,642,644	4,465,099,259	4,753,753,625	5,064,770,589	4.07%	6.46%	6.54%
0231	1100	GROVER BEACH & 2014 ROAD BOND	1,855,776,735	1,934,959,720	2,061,198,674	2,174,335,626	4.27%	6.52%	5.49%
0528		GROVER BEACH STREET LIGHTING	888,368,349	926,292,647	994,511,152	1,057,974,529	4.27%	7.36%	6.38%
0232		MORRO BAY	2,738,289,916	2,850,729,636	3,041,383,950	3,208,471,228	4.11%	6.69%	5.49%
0233	1125	PASO ROBLES	5,245,723,029	5,451,360,921	5,810,746,988	6,212,805,492	3.92%	6.59%	6.92%
0234		PISMO BEACH	3,721,356,583	3,849,966,464	4,157,787,755	4,395,774,852	3.46%	8.00%	5.72%
0235		SAN LUIS OBISPO	9,576,959,167	10,140,453,830	10,972,516,839	11,768,994,600	5.88%	8.21%	7.26%

**COUNTY OF SAN LUIS OBISPO**  
**SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT**  
**FOR FISCAL YEARS 2021-2022 THROUGH 2023-2024**

FUND NUMBERS		DISTRICT	2020-2021	2021-2022	2022-2023	2023-2024	2021-2022	2022-2023	2023-2024
			GROSS SECURED ASSESSED VALUE	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR			
1%	Bond								
<b><u>COMMUNITY SERVICE DISTRICTS</u></b>									
0895		AVILA BEACH	280,649,144	294,241,705	312,465,895	350,373,033	4.84%	6.19%	12.13%
0896		AVILA BEACH IMP DIST #1	273,153,660	286,668,570	304,741,299	342,493,947	4.95%	6.30%	12.39%
0474		CALIFORNIA VALLEY	46,098,567	46,208,215	49,460,065	58,716,152	0.24%	7.04%	18.71%
0476		CAMBRIA	2,445,938,961	2,532,330,483	2,713,635,265	2,849,198,288	3.53%	7.16%	5.00%
0486		GROUND SQUIRREL HOLLOW	160,528,736	166,466,953	178,362,366	190,060,258	3.70%	7.15%	6.56%
0781		HERITAGE RANCH	583,465,395	610,889,235	653,889,284	685,495,193	4.70%	7.04%	4.83%
0479		INDEPENDENCE RANCH	49,995,863	52,919,950	57,303,026	61,302,746	5.85%	8.28%	6.98%
0483		LINNE	52,613,688	54,870,834	60,909,200	63,732,023	4.29%	11.00%	4.63%
0471		LOS OSOS	2,346,335,736	2,447,377,502	2,626,137,760	2,784,862,062	4.31%	7.30%	6.04%
0747		LOS OSOS ZONE A (Water)	1,002,709,937	1,041,949,871	1,105,683,220	1,171,506,476	3.91%	6.12%	5.95%
0748		LOS OSOS ZONE B (Fire)	2,337,453,976	2,436,354,818	2,613,600,683	2,771,395,710	4.23%	7.28%	6.04%
0750		LOS OSOS ZONE D (Lighting)	155,339,464	163,802,060	173,473,014	190,076,791	5.45%	5.90%	9.57%
0751		LOS OSOS ZONE E (Septic-Ltg)	23,351,040	24,206,805	25,964,931	27,840,217	3.66%	7.26%	7.22%
0752		LOS OSOS ZONE F (Septic-Ltg)	73,680,600	75,943,688	79,894,455	83,547,688	3.07%	5.20%	4.57%
0756		LOS OSOS ZONE G	292,729,845	306,055,478	325,339,656	343,082,669	4.55%	6.30%	5.45%
0757		LOS OSOS ZONE H	71,710,397	75,715,964	78,666,745	81,268,012	5.59%	3.90%	3.31%
0762		LOS OSOS ZONE J	2,370,444,564	2,470,921,476	2,650,745,138	2,812,523,739	4.24%	7.28%	6.10%
0763		LOS OSOS ZONE K	2,212,017,537	2,304,730,765	2,476,538,989	2,625,311,470	4.19%	7.45%	6.01%
0475		NIPOMO	1,947,740,574	1,992,461,908	2,126,314,543	2,236,874,821	2.30%	6.72%	5.20%
0480		NIPOMO SEWER MTNCE	20,261,187	20,957,285	21,708,380	22,951,708	3.44%	3.58%	5.73%
0481		NIPOMO DRAIN MTNCE	20,261,187	20,957,285	21,708,380	22,951,708	3.44%	3.58%	5.73%
0811		OCEANO	734,880,900	766,009,150	828,887,403	883,040,332	4.24%	8.21%	6.53%
0369		SAN MIGUEL	343,589,400	361,484,005	384,172,200	406,558,529	5.21%	6.28%	5.83%
0827		SAN MIGUEL FIRE	343,589,400	361,484,005	384,172,200	406,558,529	5.21%	6.28%	5.83%
0693		SAN MIGUEL LIGHTING	228,025,935	245,006,861	259,484,331	274,421,708	7.45%	5.91%	5.76%
0803		SAN MIGUEL SANITATION	185,113,065	201,304,153	214,347,426	228,234,442	8.75%	6.48%	6.48%
1172		SAN MIGUEL WTRWKS 1A BOND	11,731,372	11,731,372	11,731,372	11,731,372	0.00%	0.00%	0.00%
0477		SAN SIMEON ACRES	109,583,218	113,930,917	122,899,508	138,389,501	3.97%	7.87%	12.60%
0484		SQUIRE CANYON	53,453,069	55,748,159	59,906,216	62,354,750	4.29%	7.46%	4.09%
0478		TEMPLETON	1,362,502,895	1,430,881,213	1,521,559,441	1,585,122,875	5.02%	6.34%	4.18%

**COUNTY OF SAN LUIS OBISPO**  
**SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT**  
**FOR FISCAL YEARS 2021-2022 THROUGH 2023-2024**

FUND NUMBERS		DISTRICT	2020-2021	2021-2022	2022-2023	2023-2024	2021-2022	2022-2023	2023-2024
			GROSS SECURED ASSESSED VALUE	GROSS SECURED ASSESSED VALUE	GROSS SECURED ASSESSED VALUE	GROSS SECURED ASSESSED VALUE	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR
<b><u>COUNTY SERVICE AREAS</u></b>									
0723		COUNTY SERVICE AREA # 1	265,425,809	273,982,330	290,358,228	311,282,112	3.22%	5.98%	7.21%
0724		COUNTY SERVICE AREA # 1 ZONE A	49,677,541	51,799,750	53,756,586	56,516,974	4.27%	3.78%	5.13%
0725		COUNTY SERVICE AREA # 1 ZONE B	20,600,250	21,146,149	22,646,641	23,949,738	2.65%	7.10%	5.75%
0726		COUNTY SERVICE AREA # 1 ZONE C	51,785,110	53,371,530	56,036,209	58,697,674	3.06%	4.99%	4.75%
0727		COUNTY SERVICE AREA # 1 ZONE D	23,515,845	24,278,643	26,110,253	27,686,919	3.24%	7.54%	6.04%
0741		COUNTY SERVICE AREA # 7	297,856,743	311,210,897	333,799,038	354,648,968	4.48%	7.26%	6.25%
0742		COUNTY SERVICE AREA # 7 ZONE A	258,831,241	271,269,623	291,927,221	311,281,962	4.81%	7.62%	6.63%
0743		COUNTY SERVICE AREA # 7 ZONE B	46,309,437	47,393,293	50,341,204	54,517,556	2.34%	6.22%	8.30%
0755		COUNTY SERVICE AREA # 10	1,418,858,287	1,491,804,757	1,626,205,080	1,752,939,982	5.14%	9.01%	7.79%
0675		COUNTY SERVICE AREA # 10 ZONE A	508,627,042	536,373,786	586,153,988	627,482,689	5.46%	9.28%	7.05%
0761		COUNTY SERVICE AREA # 12	111,580,220	116,868,916	122,036,587	124,669,693	4.74%	4.42%	2.16%
0773		COUNTY SERVICE AREA # 16	71,896,290	78,398,178	89,337,201	95,092,132	9.04%	13.95%	6.44%
0789	1189	COUNTY SERVICE AREA # 16-1 BOND	61,933,978	65,101,166	71,593,627	76,588,024	5.11%	9.97%	6.98%
0775		COUNTY SERVICE AREA # 17	46,388,907	46,496,361	49,753,973	59,015,937	0.23%	7.01%	18.62%
0777		COUNTY SERVICE AREA # 18	366,122,230	379,439,156	414,045,024	449,312,699	3.64%	9.12%	8.52%
0694		COUNTY SERVICE AREA # 23	149,915,419	156,892,081	168,666,881	177,000,835	4.65%	7.51%	4.94%
<b><u>COUNTY WATER DISTRICTS</u></b>									
0166		GARDEN FARMS WATER	35,160,695	36,438,654	39,297,469	41,673,629	3.63%	7.85%	6.05%
0198	*	SANTA MARIA VALLEY WATER	176,973,074	181,792,617	185,756,300	190,427,892	2.72%	2.18%	2.51%
<b><u>FIRE DISTRICTS</u></b>									
0825		CAYUCOS FIRE	1,412,290,674	1,485,225,147	1,618,504,155	1,744,240,907	5.16%	8.97%	7.77%
0831		SANTA MARGARITA FIRE	149,915,419	156,892,081	168,666,881	177,000,835	4.65%	7.51%	4.94%

**COUNTY OF SAN LUIS OBISPO**  
**SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT**  
**FOR FISCAL YEARS 2021-2022 THROUGH 2023-2024**

FUND NUMBERS		DISTRICT	2020-2021	2021-2022	2022-2023	2023-2024	2021-2022	2022-2023	2023-2024
			GROSS SECURED ASSESSED VALUE	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR			
<b><u>FLOOD CONTROL DISTRICTS</u></b>									
0651		FLOOD CONTROL ZONE 1	180,575,401	185,324,197	207,614,105	226,372,866	2.63%	12.03%	9.04%
0652		FLOOD CONTROL ZONE 1A	66,826,880	67,771,939	72,892,022	74,995,374	1.41%	7.55%	2.89%
0654		FLOOD CONTROL ZONE 3	10,082,823,474	10,486,143,380	11,222,813,209	11,870,128,131	4.00%	7.03%	5.77%
	1042	LOPEZ DAM RETROFIT BOND	10,082,823,474	10,486,143,380	11,222,813,209	11,870,128,131	4.00%	7.03%	5.77%
0656		FLOOD CONTROL ZONE 4	215,416,380	221,187,847	226,789,715	231,744,164	2.68%	2.53%	2.18%
0662		FLOOD CONTROL ZONE 9	11,869,347,171	12,545,095,246	13,358,833,538	14,337,624,574	5.69%	6.49%	7.33%
0666		FLOOD CONTROL ZONE 16	242,829,342	248,460,624	260,015,479	269,729,611	2.32%	4.65%	3.74%
0643		SLO COUNTY FLOOD CONTROL	58,104,312,489	60,531,062,236	64,573,979,740	68,518,764,266	4.18%	6.68%	6.11%
	0646	STATE WATER CONTRACT	58,104,312,489	60,531,062,236	64,573,979,740	68,518,764,266	4.18%	6.68%	6.11%
0647		NACIMIENTO WATER CONTRACT	58,104,312,489	60,531,062,236	64,573,979,740	68,518,764,266	4.18%	6.68%	6.11%
<b><u>HARBOR DISTRICT</u></b>									
0473		PORT SAN LUIS HARBOR	27,492,319,455	28,691,274,567	30,599,509,901	32,337,510,954	4.36%	6.65%	5.68%
<b><u>HOSPITAL DISTRICT</u></b>									
0213		CAMBRIA HEALTH CARE	2,797,434,514	2,883,907,146	3,079,584,679	3,243,337,296	3.09%	6.79%	5.32%
<b><u>LIGHTING DISTRICTS</u></b>									
0687		NIPOMO LIGHTING	1,183,188,181	1,204,374,789	1,292,209,590	1,359,163,766	1.79%	7.29%	5.18%
<b><u>RESOURCE CONSERVATION DISTRICTS</u></b>									
0368	*	CACHUMA RCD	227,220,943	234,946,457	240,344,900	245,284,154	3.40%	2.30%	2.06%
0858		SAN LUIS COASTAL RCD	5,097,540,979	5,292,642,111	5,673,311,641	0	3.83%	7.19%	-100.00%
<b><u>SANITATION DISTRICTS</u></b>									
0223		CAYUCOS SANITARY	1,411,433,313	1,484,342,161	1,617,608,889	1,743,403,016	5.17%	8.98%	7.78%
0819		SOUTH SLO CO SANITATION	5,964,622,384	6,215,816,816	6,623,121,927	6,993,960,342	4.21%	6.55%	5.60%

**COUNTY OF SAN LUIS OBISPO**  
**SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT**  
**FOR FISCAL YEARS 2021-2022 THROUGH 2023-2024**

FUND NUMBERS		DISTRICT	2020-2021 GROSS SECURED ASSESSED VALUE	2021-2022 GROSS SECURED ASSESSED VALUE	2022-2023 GROSS SECURED ASSESSED VALUE	2023-2024 GROSS SECURED ASSESSED VALUE	2021-2022 PERCENTAGE OF GROWTH FROM PRIOR YEAR	2022-2023 PERCENTAGE OF GROWTH FROM PRIOR YEAR	2023-2024 PERCENTAGE OF GROWTH FROM PRIOR YEAR
<b>SCHOOL DISTRICTS</b>									
<b>ELEMENTARY</b>									
1228	1524	* SANTA MARIA / BONITA JOINT ELEM	383,511	369,723	373,063	376,470	-3.60%	0.90%	0.91%
<b>HIGH</b>									
1227	1525	* SANTA MARIA JT UN HIGH & 2000 BONDS	383,511	369,723	373,063	376,470	-3.60%	0.90%	0.91%
	1526	* SANTA MARIA JT UN HIGH & 2004 BONDS	383,511	369,723	373,063	376,470	-3.60%	0.90%	0.91%
	1528	* SANTA MARIA JT UN HIGH & 2016 BONDS	383,511	369,723	373,063	376,470	-3.60%	0.90%	0.91%
<b>UNIFIED</b>									
1273	1276	ATASCADERO USD & 2010 GO BOND	5,807,403,131	6,026,922,247	6,412,979,920	6,814,735,660	3.78%	6.41%	6.26%
	1277	ATASCADERO USD 2014 GO BOND	5,807,403,131	6,026,922,247	6,412,979,920	6,814,735,660	3.78%	6.41%	6.26%
1223		COAST UNIFIED	4,324,795,362	4,486,631,209	4,817,685,416	5,113,200,219	3.74%	7.38%	6.13%
	1550	COAST SFID GO BOND 2002 A	2,811,403,581	2,897,573,677	3,093,177,472	3,257,487,793	3.07%	6.75%	5.31%
1205	1512	CAYUCOS ELEM & GO BOND 2004	1,513,391,781	1,589,057,532	1,724,507,944	1,855,712,426	5.00%	8.52%	7.61%
	1514	CAYUCOS ELEM & GO BOND 2004 & 2006	1,513,391,781	1,589,057,532	1,724,507,944	1,855,712,426	5.00%	8.52%	7.61%
1211	1520	* CUYAMA JOINT UNIFIED	54,971,454	57,977,379	58,971,899	60,464,988	5.47%	1.72%	2.53%
1253	1252	LUCIA MAR USD & BOND 2016	16,374,892,371	16,950,040,621	18,074,581,262	19,015,874,891	3.51%	6.63%	5.21%
1225	1570	* PASO ROBLES USD & GO BOND 2006	9,927,048,562	10,328,151,894	11,011,089,997	11,732,258,762	4.04%	6.61%	6.55%
	1571	PASO ROBLES SFID GO BOND 2016	8,367,168,875	8,692,455,785	9,266,837,660	9,881,240,039	3.89%	6.61%	6.63%
1217		* PLEASANT VALLEY JT UN ELEM	259,316,508	268,851,268	285,257,701	297,135,476	3.68%	6.10%	4.16%
1221	1549	* SAN MIGUEL JT USD & GO BOND 2000	1,300,563,179	1,366,844,841	1,458,994,636	1,553,883,247	5.10%	6.74%	6.50%
	1559	SAN MIGUEL JT USD & GO BOND 2016	1,300,563,179	1,366,844,841	1,458,994,636	1,553,883,247	5.10%	6.74%	6.50%
1234	1236	SAN LUIS COASTAL USD & 2014 BOND	18,627,473,164	19,588,608,215	20,898,030,767	22,281,595,846	5.16%	6.68%	6.62%
	1237	SAN LUIS COASTAL USD & 2022 BOND	18,627,473,164	19,588,608,215	20,898,030,767	22,281,595,846	5.16%	6.68%	6.62%
1293	1545	* SHANDON UNIFIED & GO 2016	385,618,826	380,094,764	410,710,450	436,008,011	-1.43%	8.05%	6.16%
	1546	* SHANDON UNIFIED & GO 2020	385,618,826	380,094,764	410,710,450	436,008,011	-1.43%	8.05%	6.16%
1231	1232	TEMPLETON USD & GO BOND 2012	2,601,726,108	2,712,266,184	2,889,556,966	3,064,249,419	4.25%	6.54%	6.05%
<b>COMMUNITY COLLEGE</b>									
1303	1304	SAN LUIS OBISPO CCD & 2014 BOND	58,049,341,035	60,473,084,857	64,515,007,841	68,458,299,278	4.18%	6.68%	6.11%
1309	1534	* ALLAN HANCOCK JT COMM COLL	54,971,454	57,977,379	58,971,899	60,464,988	5.47%	1.72%	2.53%
1308		COUNTY SCHOOL SERVICE FUND	58,104,312,489	60,531,062,236	64,573,979,740	68,518,764,266	4.18%	6.68%	6.11%

\* JOINT COUNTY DISTRICT

**ASSESSED VALUES OF CITIES WITHIN SAN LUIS OBISPO COUNTY**  
**TOTAL ADJUSTED GROSS SECURED AND UNSECURED (WITHOUT AIRCRAFT)**

<b>Fiscal Year</b>	<b>Arroyo Grande</b>	<b>Atascadero</b>	<b>Grover Beach</b>	<b>Morro Bay</b>	<b>Paso Robles</b>	<b>Pismo Beach</b>	<b>San Luis Obispo</b>
2014-15	2,518,319,343	3,194,259,931	1,392,728,774	2,011,464,522	3,959,239,665	2,600,543,087	6,808,524,270
2015-16	2,626,453,316	3,378,519,547	1,465,324,529	2,111,267,803	4,175,978,567	2,768,678,531	7,275,302,056
2016-17	2,752,900,147	3,578,934,583	1,548,746,463	2,229,497,045	4,408,738,828	2,978,208,468	7,700,984,082
2017-18	2,885,971,541	3,775,528,569	1,627,337,660	2,403,871,523	4,654,349,039	3,171,340,541	8,203,159,369
2018-19	3,058,901,324	3,990,810,592	1,730,925,741	2,544,444,409	4,939,940,345	3,347,975,278	8,775,472,572
2019-20	3,222,329,048	4,172,031,404	1,816,621,652	2,646,600,346	5,226,650,342	3,570,221,656	9,292,145,701
2020-21	3,373,857,133	4,361,659,685	1,901,510,870	2,779,078,289	5,474,546,367	3,773,148,178	9,930,997,727
2021-22	3,519,542,488	4,536,122,089	1,962,334,679	2,891,432,193	5,679,359,007	3,899,221,985	10,485,899,151
2022-23	3,729,268,401	4,830,807,720	2,089,068,965	3,084,906,729	6,071,105,925	4,213,991,621	11,336,613,625
2023-24	3,940,949,126	5,144,472,225	2,204,816,722	3,256,974,931	6,537,094,973	4,456,799,247	12,184,949,150

**PERCENTAGE CHANGE IN ASSESSED VALUES OF CITIES WITHIN SAN LUIS OBISPO COUNTY**

<b>Fiscal Year</b>	<b>Arroyo Grande</b>	<b>Atascadero</b>	<b>Grover Beach</b>	<b>Morro Bay</b>	<b>Paso Robles</b>	<b>Pismo Beach</b>	<b>San Luis Obispo</b>
2014-15	7.37%	5.88%	6.34%	4.76%	7.09%	4.26%	5.59%
2015-16	4.29%	5.77%	5.21%	4.96%	5.47%	6.47%	6.86%
2016-17	4.81%	5.93%	5.69%	5.60%	5.57%	7.57%	5.85%
2017-18	4.83%	5.49%	5.07%	7.82%	5.57%	6.48%	6.52%
2018-19	5.99%	5.70%	6.37%	5.85%	6.14%	5.57%	6.98%
2019-20	5.34%	4.54%	4.95%	4.01%	5.80%	6.64%	5.89%
2020-21	4.70%	4.55%	4.67%	5.01%	4.74%	5.68%	6.88%
2021-22	4.32%	4.00%	3.20%	4.04%	3.74%	3.34%	5.59%
2022-23	5.96%	6.50%	6.46%	6.69%	6.90%	8.07%	8.11%
2023-24	5.68%	6.49%	5.54%	5.58%	7.68%	5.76%	7.48%