

County of San Luis Obispo



ASSESSED VALUES, EXEMPTIONS AND GROWTH %

2022 – 2023

Prepared under the direction of
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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 \$82.3 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 2022-23 now totals \$1.35 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 1st lien date). After reviewing the 21,925 properties under assessment relief, the County Assessor restored the Proposition 13 base value on 4,924 properties due to increased market values, leaving a total of 17,001 parcels remaining under the Proposition 8 assessment relief for the 2022-23 assessment year. With partial and full value restoration of numerous parcels, the total net value change resulting from Proposition 8 was a positive \$407,998,575 for the 2022-23 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 \$4.053 billion has been restored.

**COUNTY OF SAN LUIS OBISPO
COUNTYWIDE ASSESSED VALUES & EXEMPTIONS
FOR FISCAL YEAR 2022-2023**

		SECURED ASSESSED VALUES					UNSECURED ASSESSED VALUES					
		GROSS ASSESSED VALUE	OTHER EXEMPTIONS	ADJUSTED GROSS VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	GROSS ASSESSED VALUE	OTHER EXEMPTIONS	ADJUSTED GROSS VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	
LOCALLY ASSESSED												
SAN LUIS OBISPO COUNTYWIDE	Sec'd	65,798,106,881	(1,231,579,879)	64,566,527,002	(332,755,400)	64,233,771,602	¹ Unsec	2,265,487,873	(82,857,878)	2,182,629,995	(42,000)	2,182,587,995
PIPELINE RIGHT-OF-WAY (Unitary)	Unitary	6,737,175	0	6,737,175	0	6,737,175	²					
SUB-TOTAL		65,804,844,056	(1,231,579,879)	64,573,264,177	(332,755,400)	64,240,508,777		2,265,487,873	(82,857,878)	2,182,629,995	(42,000)	2,182,587,995
AIRCRAFT							Aircraft	247,055,950	(1,432,950)	245,623,000		245,623,000
TOTAL LOCALLY ASSESSED		65,804,844,056	(1,231,579,879)	64,573,264,177	(332,755,400)	64,240,508,777		2,512,543,823	(84,290,828)	2,428,252,995	(42,000)	2,428,210,995
(2)												
STATE ASSESSED												
LOCAL UTILITY (NON-UNITARY)	Sec'd	7,452,738	0	7,452,738	0	7,452,738	¹					
UNITARY RAILROAD	Unitary	12,361,143	0	12,361,143	0	12,361,143	²					
UNITARY	Unitary	1,678,535,199	0	1,678,535,199	0	1,678,535,199	²					
TOTAL STATE ASSESSED		1,698,349,080	0	1,698,349,080	0	1,698,349,080						
TOTAL SECURED ASSESSED VALUES	Sec'd	65,805,559,619	(1,231,579,879)	64,573,979,740	(332,755,400)	64,241,224,340	¹					
TOTAL UNITARY ASSESSED VALUES	Unitary	1,697,633,517	0	1,697,633,517	0	1,697,633,517	²					
TOTAL COMBINED ASSESSED VALUES		67,503,193,136	(1,231,579,879)	66,271,613,257	(332,755,400)	65,938,857,857						
(1)												

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

COMBINED SECURED, UNSECURED & UNITARY ASSESSED VALUES							TOTAL OF COMBINED EXEMPTIONS
		GROSS ASSESSED VALUE	OTHER EXEMPTIONS	ADJUSTED GROSS VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	
LOCALLY ASSESSED - SECURED & UNSECURED							
SAN LUIS OBISPO COUNTYWIDE	Sec/Uns	68,063,594,754	(1,314,437,757)	66,749,156,997	(332,797,400)	66,416,359,597	(1,647,235,157)
PIPELINE RIGHT-OF-WAY (Unitary)	Unitary	6,737,175	0	6,737,175	0	6,737,175	0
SUB-TOTAL LOCALLY ASSESSED		68,070,331,929	(1,314,437,757)	66,755,894,172	(332,797,400)	66,423,096,772	(1,647,235,157)
AIRCRAFT	Aircraft	247,055,950	(1,432,950)	245,623,000	0	245,623,000	(1,432,950)
TOTAL LOCALLY ASSESSED		68,317,387,879	(1,315,870,707)	67,001,517,172	(332,797,400)	66,668,719,772	(1,648,668,107)
STATE ASSESSED							
LOCAL UTILITY	Secured	7,452,738	0	7,452,738	0	7,452,738	0
UNITARY	Unitary	1,690,896,342	0	1,690,896,342	0	1,690,896,342	0
TOTAL STATE ASSESSED		1,698,349,080	0	1,698,349,080	0	1,698,349,080	0
COMBINED ASSESSED VALUES							
SUB-TOTAL COMBINED ASSESSED VALUES	S/Uns/Unit	69,768,681,009	(1,314,437,757)	68,454,243,252	(332,797,400)	68,121,445,852	(1,647,235,157)
AIRCRAFT	Aircraft	247,055,950	(1,432,950)	245,623,000	0	245,623,000	(1,432,950)
TOTAL COMBINED ASSESSED VALUES	All	70,015,736,959	(1,315,870,707)	68,699,866,252	(332,797,400)	68,367,068,852	(1,648,668,107)
(4)							(3)

COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2022-2023

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
COUNTYWISE										
0001	SAN LUIS OBISPO COUNTY <small>(Includes Non-Unitary)</small>	64,573,979,740	332,755,400	64,241,224,340		245,623,000	2,182,629,995	42,000	2,182,587,995	
0110 0114	LOCAL UNITARY (Pipeline Right-of-Way)	6,737,175		6,737,175	0.17453					0.16627
0112 0114	UNITARY RAILROAD	12,361,143		12,361,143	0.17453					0.16627
0113 0114	UNITARY AIRCRAFT	1,678,535,199		1,678,535,199	0.17453					0.16627
COUNTYWISE TOTAL		66,271,613,257	332,755,400	65,938,857,857		245,623,000	2,182,629,995	42,000	2,182,587,995	
0007	AIR POLLUTION CONTROL	64,573,979,740	332,755,400	64,241,224,340		245,623,000	2,182,629,995	42,000	2,182,587,995	
SPECIAL REVENUE FUNDS										
0002	ROADS	30,114,951,148	150,097,746	29,964,853,402		220,297,500	1,285,895,601		1,285,895,601	
0026	COUNTY LIBRARY	58,763,232,752	298,650,148	58,464,582,604		220,297,500	1,922,271,058	42,000	1,922,229,058	
CEMETERY DISTRICTS										
0837	ARROYO GRANDE CEMETERY	13,503,544,521	73,382,871	13,430,161,650		245,500	197,127,386		197,127,386	
0843	ATASCADERO CEMETERY	5,201,400,866	42,752,383	5,158,648,483			80,540,441		80,540,441	
0844	CAMBRIA CEMETERY	3,084,795,001	10,844,400	3,073,950,601			13,635,484		13,635,484	
0845	CAYUCOS-MORRO BAY CEMETERY	4,919,460,736	18,773,147	4,900,687,589			39,300,083		39,300,083	
0847	PASO ROBLES CEMETERY	8,095,563,962	45,047,303	8,050,516,659		2,964,000	223,529,171		223,529,171	
0851	SAN MIGUEL CEMETERY	1,439,582,254	6,504,400	1,433,077,854			23,234,898		23,234,898	
0852	SANTA MARGARITA CEMETERY	537,529,157	3,616,200	533,912,957			9,961,182		9,961,182	
0853	SHANDON CEMETERY	372,229,210	1,281,000	370,948,210			2,482,184		2,482,184	
0854	TEMPLETON CEMETERY	2,959,765,934	14,673,307	2,945,092,627			141,481,378		141,481,378	
CITIES										
0227	ARROYO GRANDE	3,661,640,761	26,371,833	3,635,268,928			67,627,640		67,627,640	
0229	ATASCADERO	4,753,753,625	38,714,783	4,715,038,842			77,054,095		77,054,095	
0231 1100	GROVER BEACH & 2014 ROAD BOND	2,061,198,674	12,543,900	2,048,654,774	0.09500		27,870,291		27,870,291	0.08500
0528	GROVER BEACH STREET LIGHTING	994,511,152		994,511,152						
0232	MORRO BAY	3,041,383,950	13,763,859	3,027,620,091			43,522,779	42,000	43,480,779	
0233 1125	PASO ROBLES & 1999 BOND	5,810,746,988	34,105,252	5,776,641,736	0.03720	25,325,500	260,358,937		260,358,937	0.04010
0234	PISMO BEACH	4,157,787,755	12,476,838	4,145,310,917			56,203,866		56,203,866	
0235	SAN LUIS OBISPO	10,972,516,839	44,681,189	10,927,835,650			364,096,786		364,096,786	

COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2022-2023

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
<u>COMMUNITY SERVICE DISTRICTS</u>										
0895	AVILA BEACH	312,465,895	147,000	312,318,895				2,770,339		2,770,339
0896	AVILA BEACH IMPRVMT DIST #1	304,741,299	147,000	304,594,299				2,770,339		2,770,339
0474	CALIFORNIA VALLEY	49,460,065	350,000	49,110,065				16,051		16,051
0476	CAMBRIA	2,713,635,265	10,124,800	2,703,510,465				9,901,369		9,901,369
0486	GROUND SQUIRREL HOLLOW	178,362,366	1,528,800	176,833,566				50,461		50,461
0781	HERITAGE RANCH	653,889,284	4,264,400	649,624,884				1,878,132		1,878,132
0479	INDEPENDENCE RANCH	57,303,026	455,000	56,848,026				42,977		42,977
0483	LINNE	60,909,200	406,000	60,503,200				105,439		105,439
0471	LOS OSOS	2,626,137,760	21,469,800	2,604,667,960				27,451,086		27,451,086
0747	LOS OSOS ZONE A (Water)	1,105,683,220	10,312,400	1,095,370,820				2,067,365		2,067,365
0748	LOS OSOS ZONE B (Fire)	2,613,600,683	21,448,800	2,592,151,883				27,451,086		27,451,086
0750	LOS OSOS ZONE D (Lighting)	173,473,014	950,600	172,522,414						
0751	LOS OSOS ZONE E (Septic-Ltg)	25,964,931	343,000	25,621,931				14,802		14,802
0752	LOS OSOS ZONE F (Septic-Ltg)	79,894,455	719,600	79,174,855						
0756	LOS OSOS ZONE G	325,339,656	3,472,000	321,867,656				239,453		239,453
0757	LOS OSOS ZONE H	78,666,745	763,000	77,903,745				18,879		18,879
0762	LOS OSOS ZONE J	2,650,745,138	21,727,400	2,629,017,738				27,570,221		27,570,221
0763	LOS OSOS ZONE K	2,476,538,989	20,580,800	2,455,958,189				27,391,705		27,391,705
0475	NIPOMO	2,126,314,543	16,563,400	2,109,751,143				19,357,194		19,357,194
0480	NIPOMO SEWER MTNCE	21,708,380		21,708,380				97,453		97,453
0481	NIPOMO DRAIN MTNCE	21,708,380		21,708,380				97,453		97,453
0811	OCEANO	828,887,403	6,094,700	822,792,703		245,500		8,994,738		8,994,738
0369	SAN MIGUEL	384,172,200	2,539,600	381,632,600				1,216,202		1,216,202
0827	SAN MIGUEL FIRE	384,172,200	2,539,600	381,632,600				1,216,202		1,216,202
0693	SAN MIGUEL LIGHTING	259,484,331	2,252,600	257,231,731				1,055,091		1,055,091
0803	SAN MIGUEL SANITATION	214,347,426	1,834,000	212,513,426				1,055,091		1,055,091
0477	SAN SIMEON ACRES	122,899,508	369,600	122,529,908				1,503,705		1,503,705
0484	SQUIRE CANYON	59,906,216	385,000	59,521,216				190,339		190,339
0478	TEMPLETON	1,521,559,441	9,739,707	1,511,819,734				75,994,387		75,994,387

COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2022-2023

FUND NUMBERS	DISTRICT	SECURED & UTILITY				AIRCRAFT (Not in totals)	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
		(Net of Other Exempts)					_____ These values do not include of aircraft _____			
<u>COUNTY SERVICE AREAS</u>										
0723	COUNTY SERVICE AREA # 1	290,358,228	3,728,200	286,630,028		3,525,356		3,525,356		
0724	COUNTY SERVICE AREA # 1 ZONE A	53,756,586	959,000	52,797,586		0		0		
0725	COUNTY SERVICE AREA # 1 ZONE B	22,646,641	292,600	22,354,041						
0726	COUNTY SERVICE AREA # 1 ZONE C	56,036,209	553,000	55,483,209						
0727	COUNTY SERVICE AREA # 1 ZONE D	26,110,253	364,000	25,746,253		11,112		11,112		
0741	COUNTY SERVICE AREA # 7	333,799,038	518,000	333,281,038		18,250,265		18,250,265		
0742	COUNTY SERVICE AREA # 7 ZONE A	291,927,221	497,000	291,430,221		28,046		28,046		
0743	COUNTY SERVICE AREA # 7 ZONE B	50,341,204	21,000	50,320,204		18,250,265		18,250,265		
0755	COUNTY SERVICE AREA # 10	1,626,205,080	3,725,400	1,622,479,680		4,218,129		4,218,129		
0675	COUNTY SERVICE AREA # 10 ZONE A	586,153,988	1,531,600	584,622,388		191,650		191,650		
0761	COUNTY SERVICE AREA # 12	122,036,587	266,000	121,770,587		2,322,748		2,322,748		
0773	COUNTY SERVICE AREA # 16	89,337,201	945,000	88,392,201		85,800		85,800		
0789	COUNTY SERVICE AREA # 16-1	71,593,627	826,000	70,767,627		85,800		85,800		
0775	COUNTY SERVICE AREA # 17	49,753,973	350,000	49,403,973		16,051		16,051		
0777	COUNTY SERVICE AREA # 18	414,045,024	2,170,000	411,875,024		871,124		871,124		
0694	COUNTY SERVICE AREA # 23	168,666,881	1,748,600	166,918,281		2,336,860		2,336,860		
<u>COUNTY WATER DISTRICTS</u>										
0166	GARDEN FARMS WATER	39,297,469	411,600	38,885,869						
0198	*SANTA MARIA VALLEY WATER	185,756,300		185,756,300						
<u>FIRE DISTRICTS</u>										
0825	CSA 10-FIRE PROTECTION CAYUCOS	1,618,504,155	3,711,400	1,614,792,755		4,218,129		4,218,129		
0831	SANTA MARGARITA FIRE	168,666,881	1,748,600	166,918,281		2,336,860		2,336,860		

COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2022-2023

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
<u>FLOOD CONTROL DISTRICTS</u>										
0651	FLOOD CONTROL ZONE 1	207,614,105	1,173,700	206,440,405		245,500	3,508,160		3,508,160	
0652	FLOOD CONTROL ZONE 1A	72,892,022	644,000	72,248,022			4,016,247		4,016,247	
0654	FLOOD CONTROL ZONE 3	11,222,813,209	58,922,271	11,163,890,938		245,500	178,606,264		178,606,264	
1042	LOPEZ DAM RETROFIT BOND	11,222,813,209	58,922,271	11,163,890,938	0.00600	245,500	178,606,264		178,606,264	0.00600
0656	FLOOD CONTROL ZONE 4	226,789,715	348,600	226,441,115			14,291,342		14,291,342	
0662	FLOOD CONTROL ZONE 9	13,358,833,538	52,152,989	13,306,680,549		217,028,000	488,419,516		488,419,516	
0666	FLOOD CONTROL ZONE 16	260,015,479	2,672,600	257,342,879			312,845		312,845	
0643	SLO COUNTY FLOOD CONTROL	64,573,979,740	332,755,400	64,241,224,340		245,623,000	2,182,629,995	42,000	2,182,587,995	
0646	STATE WATER CONTRACT	64,573,979,740	332,755,400	64,241,224,340	0.00400	245,623,000	2,182,629,995	42,000	2,182,587,995	0.00400
0647	SLO CO FCZ WCD (NACIMIENTO)	64,573,979,740	332,755,400	64,241,224,340		245,623,000	2,182,629,995	42,000	2,182,587,995	
<u>HARBOR DISTRICT</u>										
0473	PORT SAN LUIS HARBOR	30,599,509,901	148,005,971	30,451,503,930		217,273,500	692,903,901		692,903,901	
<u>HOSPITAL DISTRICT</u>										
0213	CAMBRIA HEALTH CARE	3,079,584,679	10,830,400	3,068,754,279			13,635,484		13,635,484	
<u>LIGHTING DISTRICTS</u>										
0687	NIPOMO LIGHTING	1,292,209,590	10,649,800	1,281,559,790			17,342,660		17,342,660	
<u>RESOURCE CONSERVATION DISTRICTS</u>										
0368	*CACHUMA RCD	240,344,900		240,344,900						
0858	SAN LUIS COASTAL RCD	5,673,311,641		5,673,311,641						
<u>SANITATION DISTRICTS</u>										
0223	CAYUCOS SANITARY	1,617,608,889	3,704,400	1,613,904,489			4,196,129		4,196,129	
0819	SOUTH SLO CO SANITATION	6,623,121,927		6,623,121,927			25,999,771		25,999,771	

COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2022-2023

FUND NUMBERS	DISTRICT	SECURED & UTILITY				AIRCRAFT (Not in totals)	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
		(Net of Other Exempts)					These values do not include of aircraft			
SCHOOL DISTRICTS										
ELEMENTARY										
1228	1524 *SANTA MARIA/BONITA JOINT ELEM	373,063	7,000	366,063	0.01999					0.02019
HIGH SCHOOL DISTRICTS										
1227	1525 *SANTA MARIA JT UN HIGH & 2000 BONDS	373,063	7,000	366,063	0.00046					0.00091
	1526 *SANTA MARIA JT UN HIGH & 2004 BONDS	373,063	7,000	366,063	0.02841					0.02991
	1528 *SANTA MARIA JT UN HIGH & 2016 BONDS	373,063	7,000	366,063	0.02417					0.01590
UNIFIED SCHOOL DISTRICTS										
1273	1276 ATASCADERO UNIF & GO BOND 2010	6,412,979,920	49,020,183	6,363,959,737	0.05900		831,349,695		831,349,695	0.05900
	1277 ATASCADERO USD 2014 GO BOND	6,412,979,920	49,020,183	6,363,959,737	0.05904		831,349,695		831,349,695	0.05904
1223	1548 COAST UNIFIED & GO BOND 1998	4,817,685,416	14,870,800	4,802,814,616	0.00000		20,882,674		20,882,674	0.00700
	1550 COAST UNIFIED & GO BOND 2002	3,093,177,472	10,858,400	3,082,319,072	0.03210		13,685,345		13,685,345	0.03210
1205	1512 CAYUCOS ELEM & GO BOND 2004	1,724,507,944	4,012,400	1,720,495,544	0.01760		7,197,329		7,197,329	0.01760
	1514 CAYUCOS ELEM & GO BOND 2004 & 2006	1,724,507,944	4,012,400	1,720,495,544	0.01790		7,197,329		7,197,329	0.01790
1211	1520 *CUYAMA JOINT UNIFIED & GO BOND 2016	58,971,899	0	58,971,899	0.04489		4,989,654		4,989,654	0.04489
1253	1249 LUCIA MAR USD & GO BOND 1997, 2005	18,074,581,262	103,509,471	17,971,071,791	0.00450	245,500	246,839,049		246,839,049	0.01978
	1252 LUCIA MAR USD & BOND 2016	18,074,581,262	103,509,471	17,971,071,791	0.03500	245,500	246,839,049		246,839,049	0.03900
1225	1570 *PASO ROBLES USD & GO BOND 2006	11,011,089,997	56,665,903	10,954,424,094	0.01190	28,349,500	371,702,736		371,702,736	0.01190
	1571 PASO ROBLES SFID & GO BOND 2016	9,266,837,660	49,013,503	9,217,824,157	0.04853	28,289,500	333,289,433		333,289,433	0.04853
1217	* PLEASANT VALLEY JT UN ELEM	285,257,701	1,001,000	284,256,701		60,000	15,178,405		15,178,405	
1221	1549 * SAN MIGUEL JT UN ELEM & 2000	1,458,994,636	6,651,400	1,452,343,236	0.04413		23,234,898		23,234,898	0.04413
	1559 * SAN MIGUEL JT UN ELEM 2016 BOND	1,458,994,636	6,651,400	1,452,343,236	0.02855		23,234,898		23,234,898	0.02855
1234	1236 SAN LUIS COASTAL USD & 2014 GO BND	20,898,030,767	92,397,336	20,805,633,431	0.03500	217,028,000	580,130,676	42,000	580,088,676	0.03900
1293	1545 *SHANDON UNIFIED & GO BOND 2016	410,710,450	1,302,000	409,408,450	0.02800		5,938,482		5,938,482	0.02800
	1546 *SHANDON UNIFIED & GO BOND 2020	410,710,450	1,302,000	409,408,450	0.03200		5,938,482		5,938,482	0.03200
1231	1233 TEMPLETON USD & GO BOND 2012	2,889,556,966	14,982,707	2,874,574,259	0.05800		120,797,029		120,797,029	0.05800
COMMUNITY COLLEGE DISTRICTS										
1303	1304 SAN LUIS OBISPO CCD & 2014 BOND	64,515,007,841	332,755,400	64,182,252,441	0.01925	245,623,000	2,177,640,341	42,000	2,177,598,341	0.01925
1309	1534 *ALLAN HANCOCK JT CCD & 2006 BOND	58,971,899	0	58,971,899	0.02385		4,989,654		4,989,654	0.02385
1308	COUNTY SCHOOL SERVICE FUND	64,573,979,740	332,755,400	64,241,224,340		245,623,000	2,182,629,995	42,000	2,182,587,995	

* 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**

PERCENTAGE OF TOTAL ROLL

FISCAL YEAR	ADJUSTED GROSS SECURED	ADJUSTED GROSS UNSECURED	ADJUSTED GROSS UNITARY	TOTAL ROLL	LOCAL	UNITARY
2013-14	39,392,490,935	1,069,795,728	2,858,378,423	43,320,665,086	93.40%	6.60%
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%

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 2020-2021 THROUGH 2022-2023

FUND NUMBERS		DISTRICT	2019-2020	2020-2021	2021-2022	2022-2023	2020-2021	2021-2022	2022-2023
			GROSS SECURED ASSESSED VALUE	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR			
<u>COUNTYWIDE</u>									
0001		SAN LUIS OBISPO COUNTY	55,151,409,171	58,104,312,489	60,531,062,236	64,573,979,740	5.35%	4.18%	6.68%
0110	0114	LOCAL UNITARY (Pipeline Right-of-Way)	6,409,290	6,537,435	6,605,116	6,737,175	2.00%	1.04%	2.00%
0112	0114	UNITARY RAILROAD	9,620,370	10,699,390	11,807,488	12,361,143	11.22%	10.36%	4.69%
0113	0114	UNITARY	2,350,446,277	2,146,010,614	2,857,143,382	1,678,535,199	-8.70%	33.14%	-41.25%
COUNTYWIDE TOTAL			57,517,885,108	60,267,559,928	63,406,618,222	66,271,613,257	4.78%	5.21%	4.52%
0007		AIR POLLUTION CONTROL	55,151,409,171	58,104,312,489	60,531,062,236	64,573,979,740	5.35%	4.18%	6.68%
<u>SPECIAL REVENUE FUNDS</u>									
0002		ROADS	26,019,520,043	27,362,519,925	28,383,600,735	30,114,951,148	5.16%	3.73%	6.10%
0026		COUNTY LIBRARY	50,147,951,690	52,858,589,460	55,079,701,315	58,763,232,752	5.41%	4.20%	6.69%
<u>CEMETERY DISTRICTS</u>									
0837		ARROYO GRANDE CEMETERY	11,635,207,072	12,212,931,393	12,654,786,919	13,503,544,521	4.97%	3.62%	6.71%
0843		ATASCADERO CEMETERY	4,483,303,588	4,688,731,283	4,880,577,641	5,201,400,866	4.58%	4.09%	6.57%
0844		CAMBRIA CEMETERY	2,686,370,897	2,802,767,588	2,889,279,121	3,084,795,001	4.33%	3.09%	6.77%
0845		CAYUCOS-MORRO BAY CEMETERY	4,178,503,055	4,392,531,733	4,588,153,721	4,919,460,736	5.12%	4.45%	7.22%
0847		PASO ROBLES CEMETERY	6,960,186,035	7,307,594,979	7,605,442,876	8,095,563,962	4.99%	4.08%	6.44%
0851		SAN MIGUEL CEMETERY	1,207,562,164	1,283,176,434	1,348,733,669	1,439,582,254	6.26%	5.11%	6.74%
0852		SANTA MARGARITA CEMETERY	453,116,351	484,729,060	502,280,700	537,529,157	6.98%	3.62%	7.02%
0853		SHANDON CEMETERY	340,427,880	348,652,269	343,136,952	372,229,210	2.42%	-1.58%	8.48%
0854		TEMPLETON CEMETERY	2,557,693,180	2,662,864,840	2,772,487,864	2,959,765,934	4.11%	4.12%	6.75%
<u>CITIES</u>									
0227	1101	ARROYO GRANDE	3,167,912,979	3,313,044,490	3,454,891,671	3,661,640,761	4.58%	4.28%	5.98%
0229		ATASCADERO	4,106,670,358	4,290,642,644	4,465,099,259	4,753,753,625	4.48%	4.07%	6.46%
0231	1100	GROVER BEACH & 2014 ROAD BOND	1,774,347,270	1,855,776,735	1,934,959,720	2,061,198,674	4.59%	4.27%	6.52%
0528		GROVER BEACH STREET LIGHTING	847,101,435	888,368,349	926,292,647	994,511,152	4.87%	4.27%	7.36%
0232		MORRO BAY	2,610,838,443	2,738,289,916	2,850,729,636	3,041,383,950	4.88%	4.11%	6.69%
0233	1125	PASO ROBLES	5,003,457,481	5,245,723,029	5,451,360,921	5,810,746,988	4.84%	3.92%	6.59%
0234		PISMO BEACH	3,521,611,971	3,721,356,583	3,849,966,464	4,157,787,755	5.67%	3.46%	8.00%
0235		SAN LUIS OBISPO	8,947,050,626	9,576,959,167	10,140,453,830	10,972,516,839	7.04%	5.88%	8.21%

COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2020-2021 THROUGH 2022-2023

FUND NUMBERS		2019-2020	2020-2021	2021-2022	2022-2023	2020-2021	2021-2022	2022-2023
1% Bond	DISTRICT	GROSS SECURED ASSESSED VALUE	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR			
<u>COMMUNITY SERVICE DISTRICTS</u>								
0895	AVILA BEACH	258,499,976	280,649,144	294,241,705	312,465,895	8.57%	4.84%	6.19%
0896	AVILA BEACH IMP DIST #1	251,151,459	273,153,660	286,668,570	304,741,299	8.76%	4.95%	6.30%
0474	CALIFORNIA VALLEY	45,573,857	46,098,567	46,208,215	49,460,065	1.15%	0.24%	7.04%
0476	CAMBRIA	2,347,869,380	2,445,938,961	2,532,330,483	2,713,635,265	4.18%	3.53%	7.16%
0486	GROUND SQUIRREL HOLLOW	153,626,176	160,528,736	166,466,953	178,362,366	4.49%	3.70%	7.15%
0781	HERITAGE RANCH	547,388,036	583,465,395	610,889,235	653,889,284	6.59%	4.70%	7.04%
0479	INDEPENDENCE RANCH	47,744,154	49,995,863	52,919,950	57,303,026	4.72%	5.85%	8.28%
0483	LINNE	51,112,559	52,613,688	54,870,834	60,909,200	2.94%	4.29%	11.00%
0471	LOS OSOS	2,241,778,568	2,346,335,736	2,447,377,502	2,626,137,760	4.66%	4.31%	7.30%
0747	LOS OSOS ZONE A (Water)	957,799,282	1,002,709,937	1,041,949,871	1,105,683,220	4.69%	3.91%	6.12%
0748	LOS OSOS ZONE B (Fire)	2,233,126,340	2,337,453,976	2,436,354,818	2,613,600,683	4.67%	4.23%	7.28%
0750	LOS OSOS ZONE D (Lighting)	150,528,583	155,339,464	163,802,060	173,473,014	3.20%	5.45%	5.90%
0751	LOS OSOS ZONE E (Septic-Ltg)	22,621,921	23,351,040	24,206,805	25,964,931	3.22%	3.66%	7.26%
0752	LOS OSOS ZONE F (Septic-Ltg)	70,175,988	73,680,600	75,943,688	79,894,455	4.99%	3.07%	5.20%
0756	LOS OSOS ZONE G	280,245,511	292,729,845	306,055,478	325,339,656	4.45%	4.55%	6.30%
0757	LOS OSOS ZONE H	69,471,810	71,710,397	75,715,964	78,666,745	3.22%	5.59%	3.90%
0762	LOS OSOS ZONE J	2,264,719,420	2,370,444,564	2,470,921,476	2,650,745,138	4.67%	4.24%	7.28%
0763	LOS OSOS ZONE K	2,113,346,140	2,212,017,537	2,304,730,765	2,476,538,989	4.67%	4.19%	7.45%
0475	NIPOMO	1,828,875,688	1,947,740,574	1,992,461,908	2,126,314,543	6.50%	2.30%	6.72%
0480	NIPOMO SEWER MTNCE	19,277,308	20,261,187	20,957,285	21,708,380	5.10%	3.44%	3.58%
0481	NIPOMO DRAIN MTNCE	19,277,308	20,261,187	20,957,285	21,708,380	5.10%	3.44%	3.58%
0811	OCEANO	698,551,513	734,880,900	766,009,150	828,887,403	5.20%	4.24%	8.21%
0369	SAN MIGUEL	320,801,031	343,589,400	361,484,005	384,172,200	7.10%	5.21%	6.28%
0827	SAN MIGUEL FIRE	320,801,031	343,589,400	361,484,005	384,172,200	7.10%	5.21%	6.28%
0693	SAN MIGUEL LIGHTING	206,537,001	228,025,935	245,006,861	259,484,331	10.40%	7.45%	5.91%
0803	SAN MIGUEL SANITATION	170,446,733	185,113,065	201,304,153	214,347,426	8.60%	8.75%	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	105,739,367	109,583,218	113,930,917	122,899,508	3.64%	3.97%	7.87%
0484	SQUIRE CANYON	48,606,470	53,453,069	55,748,159	59,906,216	9.97%	4.29%	7.46%
0478	TEMPLETON	1,313,636,662	1,362,502,895	1,430,881,213	1,521,559,441	3.72%	5.02%	6.34%

COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2020-2021 THROUGH 2022-2023

FUND NUMBERS		DISTRICT	2019-2020	2020-2021	2021-2022	2022-2023	2020-2021	2021-2022	2022-2023
			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
<u>COUNTY SERVICE AREAS</u>									
0723		COUNTY SERVICE AREA # 1	252,233,797	265,425,809	273,982,330	290,358,228	5.23%	3.22%	5.98%
0724		COUNTY SERVICE AREA # 1 ZONE A	47,840,482	49,677,541	51,799,750	53,756,586	3.84%	4.27%	3.78%
0725		COUNTY SERVICE AREA # 1 ZONE B	19,108,150	20,600,250	21,146,149	22,646,641	7.81%	2.65%	7.10%
0726		COUNTY SERVICE AREA # 1 ZONE C	49,298,600	51,785,110	53,371,530	56,036,209	5.04%	3.06%	4.99%
0727		COUNTY SERVICE AREA # 1 ZONE D	22,282,009	23,515,845	24,278,643	26,110,253	5.54%	3.24%	7.54%
0741		COUNTY SERVICE AREA # 7	293,610,692	297,856,743	311,210,897	333,799,038	1.45%	4.48%	7.26%
0742		COUNTY SERVICE AREA # 7 ZONE A	249,575,568	258,831,241	271,269,623	291,927,221	3.71%	4.81%	7.62%
0743		COUNTY SERVICE AREA # 7 ZONE B	51,093,805	46,309,437	47,393,293	50,341,204	-9.36%	2.34%	6.22%
0755		COUNTY SERVICE AREA # 10	1,342,608,760	1,418,858,287	1,491,804,757	1,626,205,080	5.68%	5.14%	9.01%
0675		COUNTY SERVICE AREA # 10 ZONE A	485,538,456	508,627,042	536,373,786	586,153,988	4.76%	5.46%	9.28%
0761		COUNTY SERVICE AREA # 12	109,108,476	111,580,220	116,868,916	122,036,587	2.27%	4.74%	4.42%
0773		COUNTY SERVICE AREA # 16	67,018,779	71,896,290	78,398,178	89,337,201	7.28%	9.04%	13.95%
0789	1189	COUNTY SERVICE AREA # 16-1 BOND	58,407,059	61,933,978	65,101,166	71,593,627	6.04%	5.11%	9.97%
0775		COUNTY SERVICE AREA # 17	45,573,857	46,388,907	46,496,361	49,753,973	1.79%	0.23%	7.01%
0777		COUNTY SERVICE AREA # 18	352,964,220	366,122,230	379,439,156	414,045,024	3.73%	3.64%	9.12%
0694		COUNTY SERVICE AREA # 23	140,638,585	149,915,419	156,892,081	168,666,881	6.60%	4.65%	7.51%
<u>COUNTY WATER DISTRICTS</u>									
0166		GARDEN FARMS WATER	33,770,896	35,160,695	36,438,654	39,297,469	4.12%	3.63%	7.85%
0198	*	SANTA MARIA VALLEY WATER	160,680,186	176,973,074	181,792,617	185,756,300	10.14%	2.72%	2.18%
<u>FIRE DISTRICTS</u>									
0825		CAYUCOS FIRE	1,336,201,724	1,412,290,674	1,485,225,147	1,618,504,155	5.69%	5.16%	8.97%
0831		SANTA MARGARITA FIRE	140,638,585	149,915,419	156,892,081	168,666,881	6.60%	4.65%	7.51%

COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2020-2021 THROUGH 2022-2023

FUND NUMBERS		DISTRICT	2019-2020	2020-2021	2021-2022	2022-2023	2020-2021	2021-2022	2022-2023
			GROSS SECURED ASSESSED VALUE	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR			
<u>FLOOD CONTROL DISTRICTS</u>									
0651		FLOOD CONTROL ZONE 1	171,606,706	180,575,401	185,324,197	207,614,105	5.23%	2.63%	12.03%
0652		FLOOD CONTROL ZONE 1A	63,169,323	66,826,880	67,771,939	72,892,022	5.79%	1.41%	7.55%
0654		FLOOD CONTROL ZONE 3	9,594,814,005	10,082,823,474	10,486,143,380	11,222,813,209	5.09%	4.00%	7.03%
	1042	LOPEZ DAM RETROFIT BOND	9,594,814,005	10,082,823,474	10,486,143,380	11,222,813,209	5.09%	4.00%	7.03%
0656		FLOOD CONTROL ZONE 4	198,087,360	215,416,380	221,187,847	226,789,715	8.75%	2.68%	2.53%
0662		FLOOD CONTROL ZONE 9	11,128,365,805	11,869,347,171	12,545,095,246	13,358,833,538	6.66%	5.69%	6.49%
0666		FLOOD CONTROL ZONE 16	233,586,481	242,829,342	248,460,624	260,015,479	3.96%	2.32%	4.65%
0643		SLO COUNTY FLOOD CONTROL	55,151,409,171	58,104,312,489	60,531,062,236	64,573,979,740	5.35%	4.18%	6.68%
	0646	STATE WATER CONTRACT	55,151,409,171	58,104,312,489	60,531,062,236	64,573,979,740	5.35%	4.18%	6.68%
0647		NACIMIENTO WATER CONTRACT	55,151,409,171	58,104,312,489	60,531,062,236	64,573,979,740	5.35%	4.18%	6.68%
<u>HARBOR DISTRICT</u>									
0473		PORT SAN LUIS HARBOR	25,923,852,741	27,492,319,455	28,691,274,567	30,599,509,901	6.05%	4.36%	6.65%
<u>HOSPITAL DISTRICT</u>									
0213		CAMBRIA HEALTH CARE	2,682,150,143	2,797,434,514	2,883,907,146	3,079,584,679	4.30%	3.09%	6.79%
<u>LIGHTING DISTRICTS</u>									
0687		NIPOMO LIGHTING	1,097,587,933	1,183,188,181	1,204,374,789	1,292,209,590	7.80%	1.79%	7.29%
<u>RESOURCE CONSERVATION DISTRICTS</u>									
0368	*	CACHUMA RCD	209,784,136	227,220,943	234,946,457	240,344,900	8.31%	3.40%	2.30%
0858		SAN LUIS COASTAL RCD	4,827,792,120	5,097,540,979	5,292,642,111	5,673,311,641	5.59%	3.83%	7.19%
<u>SANITATION DISTRICTS</u>									
0223		CAYUCOS SANITARY	1,335,395,289	1,411,433,313	1,484,342,161	1,617,608,889	5.69%	5.17%	8.98%
0819		SOUTH SLO CO SANITATION	5,696,623,215	5,964,622,384	6,215,816,816	6,623,121,927	4.70%	4.21%	6.55%

COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2020-2021 THROUGH 2022-2023

FUND NUMBERS		DISTRICT	2019-2020 GROSS SECURED ASSESSED VALUE	2020-2021 GROSS SECURED ASSESSED VALUE	2021-2022 GROSS SECURED ASSESSED VALUE	2022-2023 GROSS SECURED ASSESSED VALUE	2020-2021 PERCENTAGE OF GROWTH FROM PRIOR YEAR	2021-2022 PERCENTAGE OF GROWTH FROM PRIOR YEAR	2022-2023 PERCENTAGE OF GROWTH FROM PRIOR YEAR
SCHOOL DISTRICTS									
ELEMENTARY									
1228	1524	* SANTA MARIA / BONITA JOINT ELEM	380,270	383,511	369,723	373,063	0.85%	-3.60%	0.90%
HIGH									
1227	1525	* SANTA MARIA JT UN HIGH & 2000 BONDS	380,270	383,511	369,723	373,063	0.85%	-3.60%	0.90%
	1526	* SANTA MARIA JT UN HIGH & 2004 BONDS	380,270	383,511	369,723	373,063	0.85%	-3.60%	0.90%
	1528	* SANTA MARIA JT UN HIGH & 2016 BONDS	380,270	383,511	369,723	373,063	0.85%	-3.60%	0.90%
UNIFIED									
1273	1276	ATASCADERO USD & 2010 GO BOND	5,553,430,338	5,807,403,131	6,026,922,247	6,412,979,920	4.57%	3.78%	6.41%
	1277	ATASCADERO USD 2014 GO BOND	5,553,430,338	5,807,403,131	6,026,922,247	6,412,979,920	4.57%	3.78%	6.41%
1223	1548	COAST UNIFIED & GO BOND 1998 A	4,126,862,522	4,324,795,362	4,486,631,209	4,817,685,416	4.80%	3.74%	7.38%
	1550	COAST UNIFIED & GO BOND 2002 A	2,694,451,159	2,811,403,581	2,897,573,677	3,093,177,472	4.34%	3.07%	6.75%
1205	1512	CAYUCOS ELEM & GO BOND 2004	1,432,411,363	1,513,391,781	1,589,057,532	1,724,507,944	5.65%	5.00%	8.52%
	1514	CAYUCOS ELEM & GO BOND 2004 & 2006	1,432,411,363	1,513,391,781	1,589,057,532	1,724,507,944	5.65%	5.00%	8.52%
1211	1520	* CUYAMA JOINT UNIFIED	54,290,872	54,971,454	57,977,379	58,971,899	1.25%	5.47%	1.72%
1253	1249	LUCIA MAR UNIF	15,518,578,271	16,374,892,371	16,950,040,621	18,074,581,262	5.52%	3.51%	6.63%
	1251	LUCIA MAR USD & BOND 2004, 2006	15,518,578,271	16,374,892,371	16,950,040,621	18,074,581,262	5.52%	3.51%	6.63%
	1252	LUCIA MAR USD & BOND 2016	15,518,578,271	16,374,892,371	16,950,040,621	18,074,581,262	5.52%	3.51%	6.63%
1225	1570	* PASO ROBLES USD & GO BOND 2006	9,448,315,010	9,927,048,562	10,328,151,894	11,011,089,997	5.07%	4.04%	6.61%
	1571	PASO ROBLES SFID GO BOND 2016	7,972,795,834	8,367,168,875	8,692,455,785	9,266,837,660	4.95%	3.89%	6.61%
1217		* PLEASANT VALLEY JT UN ELEM	251,261,310	259,316,508	268,851,268	285,257,701	3.21%	3.68%	6.10%
1221	1549	* SAN MIGUEL JT USD & GO BOND 2000	1,224,257,866	1,300,563,179	1,366,844,841	1,458,994,636	6.23%	5.10%	6.74%
	1559	SAN MIGUEL JT USD & GO BOND 2016	1,224,257,866	1,300,563,179	1,366,844,841	1,458,994,636	6.23%	5.10%	6.74%
1234	1236	SAN LUIS COASTAL USD & 2014 BOND	17,572,344,263	18,627,473,164	19,588,608,215	20,898,030,767	6.00%	5.16%	6.68%
1293	1545	* SHANDON UNIFIED & GO 2016	377,522,174	385,618,826	380,094,764	410,710,450	2.14%	-1.43%	8.05%
	1546	* SHANDON UNIFIED & GO 2020	377,522,174	385,618,826	380,094,764	410,710,450	2.14%	-1.43%	8.05%
1231	1232	TEMPLETON USD & GO BOND 2012	2,499,685,451	2,601,726,108	2,712,266,184	2,889,556,966	4.08%	4.25%	6.54%
COMMUNITY COLLEGE									
1303	1304	SAN LUIS OBISPO CCD & 2014 BOND	55,097,118,299	58,049,341,035	60,473,084,857	64,515,007,841	5.36%	4.18%	6.68%
1309	1534	* ALLAN HANCOCK JT COMM COLL	54,290,872	54,971,454	57,977,379	58,971,899	1.25%	5.47%	1.72%
1308		COUNTY SCHOOL SERVICE FUND	55,151,409,171	58,104,312,489	60,531,062,236	64,573,979,740	5.35%	4.18%	6.68%

* JOINT COUNTY DISTRICT

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

Fiscal Year	Arroyo Grande	Atascadero	Grover Beach	Morro Bay	Paso Robles	Pismo Beach	San Luis Obispo
2013-14	2,345,409,164	3,016,930,596	1,309,746,639	1,920,123,997	3,697,225,947	2,494,248,353	6,448,319,651
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

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

Fiscal Year	Arroyo Grande	Atascadero	Grover Beach	Morro Bay	Paso Robles	Pismo Beach	San Luis Obispo
2012-13	0.46%	0.22%	-1.72%	-0.62%	0.64%	0.43%	1.17%
2013-14	4.37%	3.63%	4.96%	3.46%	5.44%	3.44%	3.30%
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%