County of San Luis Obispo

TAX RATE INFORMATION
&
ASSESSED VALUATIONS

2011 – 2012

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ASSESSED VALUES

&

TAX RATE INFORMATION

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 XIIIA 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 a change in ownership has occurred after the 1975 assessment. Following reappraisal due to purchase, construction, or change of ownership, the new taxable 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 (Section 2192, Revenue & Taxation (R&T) Code).

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. thereafter a delinquent penalty of 10% is attached to it (Section 2701 & 2704, R & T Code). The second installment is due February 1st each year and, if unpaid, is delinquent April 10th at 5:00 P.M. thereafter a delinquent penalty of 10% is attached to it (Section 2702 & 2705, R & T Code). 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 (Section 2705.5, R & T Code). After the second installment is delinquent, the Tax Collector will collect a cost of ten dollars ($10.00) for preparing the delinquent roll and publishing a delinquent list (Section 2706, R & T Code). 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 (Sections 5081 through 5091, R & T Code). On July 1st, any taxes remaining unpaid begin accruing an additional penalty at the rate of 1½% per month until paid (Section 4103, R & T Code).

Tax Rate

Under Article XIIIA of the California Constitution, the tax rate is limited to a maximum of one dollar ($1) per hundred dollars ($100) of assessed valuation plus amounts levied for bonded indebtedness approved by the voters. For the 2011-12 fiscal year, the actual tax rates levied in SLO County range from $1.00300 to $1.08460, depending on the location of the property.

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 $49.2 million dollars annually away from San Luis Obispo County, Cities and Special Districts, which is then allocated to various School Districts within San Luis Obispo County. These amounts change annually in proportion to the growth in local assessed values. The cumulative ERAF shift from 1992-93 through 2011-12 now totals $672.8 million. This transfer of revenue from local agencies reduces the State's responsibility to schools and helps balance the State's budget.

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 years 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 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). Due to the current decline in market values, the San Luis Obispo County Assessor has applied the Proposition 8 reduction to 43,338 properties in the amount of $1.3 billion, which will result in a countywide decrease of $13 million in property tax revenues for the 2011-2012 fiscal year. Since the beginning of the current real estate market downturn, more than $4.4 billion in assessed value has been removed from the assessment roll.

COUNTY OF SAN LUIS OBISPO
COUNTYWIDE ASSESSED VALUES & EXEMPTIONS
FOR FISCAL YEAR 2011 - 2012

		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	38,316,702,096	(575,241,704)	37,741,460,392	(335,464,789)	37,405,995,603	1	Unsec 1,024,870,054	(53,261,218)	971,608,836	(42,000)	971,566,836
PIPELINE RIGHT-OF-WAY (Unitary)	Unitary	5,905,524	0	5,905,524	0	5,905,524	2					
SUB-TOTAL		38,322,607,620	(575,241,704)	37,747,365,916	(335,464,789)	37,411,901,127		1,024,870,054	(53,261,218)	971,608,836	(42,000)	971,566,836
AIRCRAFT								Aircraft 56,726,469	(1,078,860)	55,647,609	0	55,647,609
TOTAL LOCALLY ASSESSED		38,322,607,620	(575,241,704)	37,747,365,916	(335,464,789)	37,411,901,127		1,081,596,523 (2)	(54,340,078)	1,027,256,445	(42,000)	1,027,214,445
STATE ASSESSED												
LOCAL UTILITY (NON-UNITARY)	Sec'd	69,733,458	0	69,733,458	0	69,733,458	1					
UNITARY RAILROAD	Unitary	8,013,148	0	8,013,148	0	8,013,148	2					
UNITARY	Unitary	2,823,568,513	0	2,823,568,513		2,823,568,513	2					
TOTAL STATE ASSESSED		2,901,315,119	0	2,901,315,119	0	2,901,315,119						
TOTAL SECURED ASSESSED VALUES	Sec'd	38,386,435,554	(575,241,704)	37,811,193,850	(335,464,789)	37,475,729,061	1					
TOTAL UNITARY ASSESSED VALUES	Unitary	2,837,487,185	0	2,837,487,185	0	2,837,487,185	2					
TOTAL COMBINED ASSESSED VALUES		41,223,922,739 (1)	(575,241,704)	40,648,681,035	(335,464,789)	40,313,216,246						

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

		COMBINED SECURED, UNSECURED & UNITARY ASSESSED VALUES					
		GROSS ASSESSED VALUE	OTHER EXEMPTIONS	ADJUSTED GROSS VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	TOTAL OF COMBINED EXEMPTIONS
LOCALLY ASSESSED - SECURED & UNSECURED							
SAN LUIS OBISPO COUNTYWIDE	Sec/Uns	39,341,572,150	(628,502,922)	38,713,069,228	(335,506,789)	38,377,562,439	(964,009,711)
PIPELINE RIGHT-OF-WAY (Unitary)	Unitary	5,905,524	0	5,905,524	0	5,905,524	0
SUB-TOTAL LOCALLY ASSESSED		39,347,477,674	(628,502,922)	38,718,974,752	(335,506,789)	38,383,467,963	(964,009,711)
AIRCRAFT	Aircraft	56,726,469	(1,078,860)	55,647,609	0	55,647,609	(1,078,860)
TOTAL LOCALLY ASSESSED		39,404,204,143	(629,581,782)	38,774,622,361	(335,506,789)	38,439,115,572	(965,088,571)
STATE ASSESSED							
LOCAL UTILITY	Secured	69,733,458	0	69,733,458	0	69,733,458	0
UNITARY	Unitary	2,831,581,661	0	2,831,581,661	0	2,831,581,661	0
TOTAL STATE ASSESSED		2,901,315,119	0	2,901,315,119	0	2,901,315,119	0
COMBINED ASSESSED VALUES							
SUB-TOTAL COMBINED ASSESSED VALUES	S/Uns/Unit	42,248,792,793	(628,502,922)	41,620,289,871	(335,506,789)	41,284,783,082	(964,009,711)
AIRCRAFT	Aircraft	56,726,469	(1,078,860)	55,647,609	0	55,647,609	(1,078,860)
TOTAL COMBINED ASSESSED VALUES	All	42,305,519,262	(629,581,782)	41,675,937,480	(335,506,789)	41,340,430,691 (4)	(965,088,571) (3)

COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2011 - 2012

FUND NUMBERS	BOND	DISTRICT	SECURED ADJUSTED GROSS ASSESSED VALUE (Net of Other Exempts)	SECURED HOMEOWNERS EXEMPTION	SECURED NET ASSESSED VALUE	SECURED BOND TAX RATE	AIRCRAFT (Not in totals)	UNSECURED ADJUSTED GROSS ASSESSED VALUE (These values do not include of aircraft)	UNSECURED HOMEOWNERS EXEMPTION	UNSECURED NET ASSESSED VALUE	UNSECURED BOND TAX RATE
		COUNTYWIDE									
0001		SAN LUIS OBISPO COUNTY	37,811,193,850	335,464,789	37,475,729,061		55,647,609	971,608,836	42,000	971,566,836	
0112	0114	UNITARY RAILROAD	8,013,148		8,013,148	0.04600				0	0.04587
0113	0114	UNITARY	2,823,568,513		2,823,568,513	0.04600				0	0.04587
0113	0114	LOCAL UNITARY (Pipeline Right-of-Way)	5,905,524		5,905,524	0.04600				0	0.04587
		AIRCRAFT					55,647,609				
		COUNTYWIDE TOTAL	**40,648,681,035**	**335,464,789**	**40,313,216,246**		**111,295,218**	**971,608,836**	**42,000**	**971,566,836**	
0007		AIR POLLUTION CONTROL	37,811,193,850	335,464,789	37,475,729,061		55,647,609	971,608,836	42,000	971,566,836	
		SPECIAL REVENUE FUNDS									
0002		ROADS	18,119,884,453	151,489,482	17,968,394,971		41,776,027	328,309,952		328,309,952	
0026		COUNTY LIBRARY	34,492,836,133	298,378,789	34,194,457,344		41,776,027	805,708,309	42,000	805,666,309	
		CEMETERY DISTRICTS									
0836		ADELAIDA CEMETERY	279,246,360	1,764,000	277,482,360			1,315,340		1,315,340	
0837		ARROYO GRANDE CEMETERY	8,173,644,762	74,559,018	8,099,085,744		495,548	134,355,108		134,355,108	
0843		ATASCADERO CEMETERY	3,138,200,191	43,052,452	3,095,147,739			63,554,968		63,554,968	
0844		CAMBRIA CEMETERY	1,988,867,198	11,958,800	1,976,908,398			16,009,340		16,009,340	
0845		CAYUCOS-MORRO BAY CEMETERY	2,862,144,666	19,036,637	2,843,108,029			29,197,490		29,197,490	
0846		*ESTRELLA CEMETERY	472,300,366	3,712,800	468,587,566		13,923,082	54,027,011		54,027,011	
0847		PASO ROBLES CEMETERY	4,673,237,796	49,041,097	4,624,196,699		3,166,918	123,170,645		123,170,645	
0851		SAN MIGUEL CEMETERY	792,950,877	6,344,800	786,606,077			14,686,022		14,686,022	
0852		SANTA MARGARITA CEMETERY	346,187,637	3,829,000	342,358,637			11,003,218		11,003,218	
0853		SHANDON CEMETERY	201,092,553	1,390,200	199,702,353			2,910,412		2,910,412	
0854		TEMPLETON CEMETERY	1,788,872,983	14,835,028	1,774,037,955		171,500	93,318,891		93,318,891	
		CITIES									
0227	1101	ARROYO GRANDE & FIRE STA BOND	2,195,793,943	26,926,650	2,168,867,293	0.00817		41,107,547		41,107,547	0.00817
0229		ATASCADERO	2,844,397,168	38,886,052	2,805,511,116			60,614,323		60,614,323	
0231		GROVER BEACH	1,239,324,527	12,895,400	1,226,429,127			30,368,240		30,368,240	
0528		GROVER BEACH STREET LIGHTING	580,685,012		580,685,012					0	

COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2011 - 2012

FUND NUMBERS	BOND	DISTRICT	SECURED ADJUSTED GROSS ASSESSED VALUE (Net of Other Exempts)	SECURED HOMEOWNERS EXEMPTION	SECURED NET ASSESSED VALUE	SECURED BOND TAX RATE	AIRCRAFT (Not in totals)	UNSECURED ADJUSTED GROSS ASSESSED VALUE	UNSECURED HOMEOWNERS EXEMPTION	UNSECURED NET ASSESSED VALUE	UNSECURED BOND TAX RATE
								These values do not include of aircraft			
		CITIES (cont'd)									
0232		MORRO BAY	1,834,237,908	13,722,237	1,820,515,671			33,233,763	42,000	33,191,763	
0233	1125	PASO ROBLES & 1999 BOND	3,318,357,717	37,086,000	3,281,271,717	0.06970	13,871,582	165,900,527		165,900,527	0.07480
0234		PISMO BEACH	2,364,623,910	12,470,868	2,352,153,042			36,396,687		36,396,687	
0235		SAN LUIS OBISPO	5,894,574,224	41,988,100	5,852,586,124			275,677,797		275,677,797	
		COMMUNITY SERVICE DISTRICTS									
0895		AVILA BEACH	157,520,362	161,000	157,359,362			1,447,068		1,447,068	
0896		AVILA BEACH IMPRVMNT DIST #1	151,127,684	161,000	150,966,684			1,447,068		1,447,068	
0474		CALIFORNIA VALLEY	41,590,720	490,000	41,100,720			28,651		28,651	
0476		CAMBRIA	1,726,623,690	11,211,200	1,715,412,490			8,591,016		8,591,016	
0485		CRESTON HILLS	14,079,835	49,000	14,030,835			117,481		117,481	
0486		GROUND SQUIRREL HOLLOW	105,439,693	1,552,600	103,887,093			9,429		9,429	
0781		HERITAGE RANCH	338,660,020	4,121,600	334,538,420			2,186,880		2,186,880	
0479		INDEPENDENCE RANCH	33,526,262	483,000	33,043,262			12,775		12,775	
0483		LINNE	37,306,194	467,600	36,838,594			36,479		36,479	
0471		LOS OSOS	1,605,527,461	21,948,452	1,583,579,009			21,009,869		21,009,869	
0747		LOS OSOS ZONE A (Water)	691,368,796	10,556,000	680,812,796			1,452,098		1,452,098	
0748		LOS OSOS ZONE B (Fire)	1,602,494,832	21,913,452	1,580,581,380			21,009,869		21,009,869	
0750		LOS OSOS ZONE D (Lighting)	105,871,770	851,200	105,020,570					0	
0751		LOS OSOS ZONE E (Septic-Ltg)	16,452,962	320,600	16,132,362					0	
0752		LOS OSOS ZONE F (Septic-Ltg)	46,761,123	735,000	46,026,123			6,655		6,655	
0756		LOS OSOS ZONE G	200,891,113	3,441,200	197,449,913			72,713		72,713	
0757		LOS OSOS ZONE H	49,513,930	735,000	48,778,930			93,162		93,162	
0762		LOS OSOS ZONE J	1,627,629,843	22,193,452	1,605,436,391			21,259,477		21,259,477	
0763		LOS OSOS ZONE K	1,509,859,238	20,940,452	1,488,918,786			20,967,465		20,967,465	
0475		NIPOMO	1,301,667,173	16,900,800	1,284,766,373			12,993,551		12,993,551	
0480		NIPOMO SEWER MTNCE	12,977,002		12,977,002			13,929		13,929	
0481		NIPOMO DRAIN MTNCE	12,977,002		12,977,002			13,929		13,929	
0811		OCEANO	504,809,236	6,164,700	498,644,536		451,548	9,143,941		9,143,941	
0369		SAN MIGUEL	179,525,948	2,191,000	177,334,948			2,055,572		2,055,572	
0827		SAN MIGUEL FIRE	179,525,948	2,191,000	177,334,948			2,055,572		2,055,572	
0693		SAN MIGUEL LIGHTING	121,058,630	1,897,000	119,161,630			1,221,995		1,221,995	
0803		SAN MIGUEL SANITATION	113,636,990	1,779,400	111,857,590			1,221,995		1,221,995	
	1172	SAN MIGUEL WTRWKS 1A BOND	9,383,901	224,000	9,159,901	0.00500				0	0.00460
0477		SAN SIMEON ACRES	81,483,133	364,000	81,119,133			1,995,234		1,995,234	
0484		SQUIRE CANYON	32,869,295	364,000	32,505,295			7,737		7,737	
0478		TEMPLETON	901,647,629	9,155,721	892,491,908			42,820,638		42,820,638	

COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2011 - 2012

FUND NUMBERS	BOND	DISTRICT	SECURED ADJUSTED GROSS ASSESSED VALUE (Net of Other Exempts)	SECURED HOMEOWNERS EXEMPTION	SECURED NET ASSESSED VALUE	SECURED BOND TAX RATE	AIRCRAFT (Not in totals)	UNSECURED ADJUSTED GROSS ASSESSED VALUE (These values do not include of aircraft)	UNSECURED HOMEOWNERS EXEMPTION	UNSECURED NET ASSESSED VALUE	UNSECURED BOND TAX RATE
		COUNTY SERVICE AREAS								0	
										0	
0723		COUNTY SERVICE AREA # 1	177,197,186	4,288,200	172,908,986			2,364,170		2,364,170	
0724		COUNTY SERVICE AREA # 1 ZONE A	34,447,476	1,062,600	33,384,876					0	
0725		COUNTY SERVICE AREA # 1 ZONE B	13,784,240	350,000	13,434,240					0	
0726		COUNTY SERVICE AREA # 1 ZONE C	31,964,979	567,000	31,397,979					0	
0727		COUNTY SERVICE AREA # 1 ZONE D	13,866,231	530,600	13,335,631					0	
0741		COUNTY SERVICE AREA # 7	230,113,295	614,600	229,498,695			8,401,841		8,401,841	
0742		COUNTY SERVICE AREA # 7 ZONE A	189,852,891	551,600	189,301,291					0	
0743		COUNTY SERVICE AREA # 7 ZONE B	45,691,986	63,000	45,628,986			8,401,841		8,401,841	
0755		COUNTY SERVICE AREA # 10	863,822,721	3,998,400	859,824,321			2,225,837		2,225,837	
0675		COUNTY SERVICE AREA # 10 ZONE A	304,869,689	1,726,200	303,143,489			21,990		21,990	
0761		COUNTY SERVICE AREA # 12	78,619,438	285,179	78,334,259			1,079,232		1,079,232	
0773		COUNTY SERVICE AREA # 16	39,633,322	999,600	38,633,722					0	
	1189	COUNTY SERVICE AREA # 16-1 BOND	31,303,632	845,600	30,458,032	0.02470				0	0.01670
0775		COUNTY SERVICE AREA # 17	41,920,762	497,000	41,423,762			54,851		54,851	
0777		COUNTY SERVICE AREA # 18	271,685,718	2,252,600	269,433,118			189,114		189,114	
0694		COUNTY SERVICE AREA # 23	100,040,183	1,806,000	98,234,183			2,777,797		2,777,797	
		COUNTY WATER DISTRICTS									
0166		GARDEN FARMS WATER	22,518,516	462,000	22,056,516			12,745		12,745	
0198		* SANTA MARIA VALLEY WATER	67,376,810		67,376,810					0	
		FIRE DISTRICTS									
0825		CAYUCOS FIRE	855,367,421	3,984,400	851,383,021			2,225,837		2,225,837	
0831		SANTA MARGARITA FIRE	100,040,183	1,806,000	98,234,183			2,777,797		2,777,797	
		FLOOD CONTROL DISTRICTS									
0651		FLOOD CONTROL ZONE 1	130,111,804	1,222,700	128,889,104		451,548	2,685,701		2,685,701	
0652		FLOOD CONTROL ZONE 1A	46,682,827	819,000	45,863,827			1,550,623		1,550,623	
0654		FLOOD CONTROL ZONE 3	6,591,873,531	60,011,197	6,531,862,334		451,548	124,015,557		124,015,557	
	1042	LOPEZ DAM RETROFIT BOND	6,591,873,531	60,011,197	6,531,862,334	0.00972	451,548	124,015,557		124,015,557	0.00972
0656		FLOOD CONTROL ZONE 4	86,451,357	63,000	86,388,357			10,352,649		10,352,649	
0662		FLOOD CONTROL ZONE 9	7,388,511,453	49,816,479	7,338,694,974		37,857,340	318,466,524		318,466,524	
0666		FLOOD CONTROL ZONE 16	172,027,947	2,895,200	169,132,747			284,507		284,507	
0643		SLO COUNTY FLOOD CONTROL	37,811,193,850	335,464,789	37,475,729,061		55,647,609	971,608,836	42,000	971,566,836	
	0646	STATE WATER CONTRACT	37,811,193,850	335,464,789	37,475,729,061	0.00300	55,647,609	971,608,836	42,000	971,566,836	0.00290
0647		NACIMIENTO WATER CONTRACT	37,811,193,850	335,464,789	37,475,729,061		55,647,609	971,608,836	42,000	971,566,836	

COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2011 - 2012

FUND NUMBERS	BOND	DISTRICT	SECURED ADJUSTED GROSS ASSESSED VALUE (Net of Other Exempts)	SECURED HOMEOWNERS EXEMPTION	SECURED NET ASSESSED VALUE	SECURED BOND TAX RATE	AIRCRAFT (Not in totals)	UNSECURED ADJUSTED GROSS ASSESSED VALUE (These values do not include of aircraft)	UNSECURED HOMEOWNERS EXEMPTION	UNSECURED NET ASSESSED VALUE	UNSECURED BOND TAX RATE
		HARBOR DISTRICT									
0473		PORT SAN LUIS HARBOR	17,538,473,430	143,012,997	17,395,460,433		38,352,888	465,186,803		465,186,803	
		HOSPITAL DISTRICT									
0213		CAMBRIA HEALTH CARE	1,986,673,846	11,951,800	1,974,722,046			16,009,340		16,009,340	
		LIGHTING DISTRICTS									
0687		NIPOMO LIGHTING	730,144,071	10,648,400	719,495,671			12,293,409		12,293,409	
		RESOURCE CONSERVATION DISTRICTS									
0368		* CACHUMA RCD	104,331,915		104,331,915					0	
0858		SAN LUIS COASTAL RCD	3,294,325,109		3,294,325,109					0	
		SANITATION DISTRICTS									
0223		CAYUCOS SANITARY	856,865,410	3,970,400	852,895,010			2,225,837		2,225,837	
0819		SOUTH SLO CO SANITATION	3,967,502,993		3,967,502,993			12,472,170		12,472,170	
		SCHOOL DISTRICTS									
		ELEMENTARY									
1228		* SANTA MARIA/BONITA JOINT ELEM	387,818	7,000	380,818					0	
		HIGH SCHOOL DISTRICTS									
1227	1525	SANTA MARIA JT UN HIGH & 2000 BONDS	387,818	7,000	380,818	0.02412					0.02342
1227	1526	* SANTA MARIA JT UN HIGH & 2004 BONDS	387,818	7,000	380,818	0.01963				0	0.01963

COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2011 - 2012

FUND NUMBERS	BOND	DISTRICT	SECURED ADJUSTED GROSS ASSESSED VALUE (Net of Other Exempts)	SECURED HOMEOWNERS EXEMPTION	SECURED NET ASSESSED VALUE	SECURED BOND TAX RATE	AIRCRAFT (Not in totals)	UNSECURED ADJUSTED GROSS ASSESSED VALUE	UNSECURED HOMEOWNERS EXEMPTION	UNSECURED NET ASSESSED VALUE	UNSECURED BOND TAX RATE
								These values do not include of aircraft			
		SCHOOL DISTRICTS (cont'd)									
		UNIFIED SCHOOL DISTRICTS									
1273	1275	ATASCADERO UNIF & OVERRIDE BOND	3,891,803,388	49,949,478	3,841,853,910	0.00000		77,608,043		77,608,043	0.09750
1273	1276	ATASCADERO UNIF & GO BOND 2010 A	3,891,803,388	49,949,478	3,841,853,910	0.04419		77,608,043		77,608,043	0.00000
1223	1548	COAST UNIFIED & GO BOND 1998 A	2,926,118,768	16,265,200	2,909,853,568	0.00604		22,161,591		22,161,591	0.00586
1292	1550	COAST UNIFIED & GO BOND 2002 A	1,994,888,716	11,972,800	1,982,915,916	0.02910		16,067,316		16,067,316	0.02710
1205	1512	CAYUCOS ELEM & GO BOND 2004 A&B	931,230,052	4,292,400	926,937,652	0.02641		6,094,275	0	6,094,275	0.02614
	1514	CAYUCOS ELEM & GO BOND 2006 A	931,230,052	4,292,400	926,937,652	0.01790		6,094,275	0	6,094,275	0.01790
1211		* CUYAMA JOINT UNIFIED	35,977,401	19,600	35,957,801			575,492	0	575,492	
1253	1249	LUCIA MAR UNIF & GO BOND 97 A, 2005 A	10,593,035,487	101,140,818	10,491,894,669	0.00964	495,548	177,197,896	0	177,197,896	0.00934
	1251	LUCIA MAR UNIFIED & BOND 2004 A, 2006	10,593,035,487	101,140,818	10,491,894,669	0.02020	495,548	177,197,896	0	177,197,896	0.01980
1225	1570	* PASO UNIFIED & GO BOND	6,363,537,493	60,967,697	6,302,569,796	0.01190	17,090,000	211,361,833	0	211,361,833	0.01190
1217		* PLEASANT VALLEY JT UN ELEM	171,734,892	1,055,600	170,679,292		57,000	9,147,121	0	9,147,121	
1221	1549	* SAN MIGUEL JT UN ELEM & 2000 A	804,025,354	6,512,800	797,512,554	0.04313		14,686,022	0	14,686,022	0.03913
1234		SAN LUIS COASTAL UNIFIED	12,037,246,004	90,574,768	11,946,671,236		37,857,340	391,046,286	42,000	391,004,286	
1293	1547	* SHANDON UNIFIED & GO BOND 2004 A	231,630,477	1,404,200	230,226,277	0.00000	33,221	8,080,138	0	8,080,138	0.00307
1231		TEMPLETON UNIFIED	1,731,457,014	15,136,028	1,716,320,986		171,500	83,577,557	0	83,577,557	
		COMMUNITY COLLEGE DISTRICTS									
1303		SAN LUIS OBISPO COMM COLL	37,775,216,449	335,445,189	37,439,771,260		55,647,609	971,033,344	42,000	970,991,344	
1309	1534	* ALLAN HANCOCK JT COMM COLL & BOND	35,977,401	19,600	35,957,801	0.02500		575,492	0	575,492	0.02500
1308		COUNTY SCHOOL SERVICE FUND	37,811,193,850	335,464,789	37,475,729,061		55,647,609	971,608,836	42,000	971,566,836	
			Net of Other Exemptions					Net of Other Exemptions			

* JOINT COUNTY DISTRICT

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

FISCAL YEAR	ADJUSTED GROSS SECURED	ADJUSTED GROSS UNSECURED	ADJUSTED GROSS UNITARY	TOTAL ROLL	PERCENTAGE OF TOTAL ROLL	
					LOCAL	UNITARY
1997-98	14,798,577,160	565,767,427	3,742,154,208	19,106,498,795	80.41%	19.59%
1998-99	15,516,204,144	551,827,544	3,630,231,064	19,698,262,752	81.57%	18.43%
1999-00	16,775,800,669	595,809,438	3,451,868,388	20,823,478,495	83.42%	16.58%
2000-01	18,340,663,622	673,602,698	3,060,668,454	22,074,934,774	86.14%	13.86%
2001-02	20,104,042,147	765,597,948	2,590,752,260	23,460,392,355	88.96%	11.04%
2002-03	22,069,868,076	804,796,670	2,690,419,300	25,565,084,046	89.48%	10.52%
2003-04	24,194,966,645	793,642,709	2,625,987,350	27,614,596,704	90.49%	9.51%
2004-05	26,898,200,858	783,693,964	2,557,475,808	30,239,370,630	91.54%	8.46%
2005-06	30,003,411,779	834,976,246	2,625,604,869	33,463,992,894	92.15%	7.85%
2006-07	33,940,801,275	881,330,172	2,541,394,414	37,363,525,861	93.20%	6.80%
2007-08	37,149,156,516	935,965,731	2,647,163,331	40,732,285,578	93.50%	6.50%
2008-09	39,096,771,825	1,017,950,319	2,742,198,403	42,856,920,547	93.60%	6.40%
2009-10	38,912,651,331	1,026,240,151	2,747,039,407	42,685,930,889	93.56%	6.44%
2010-11	38,516,741,681	996,545,637	2,791,490,991	42,304,778,309	93.40%	6.60%
2011-12	37,811,193,850	971,608,836	2,829,474,037	41,612,276,723	93.20%	6.80%

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 2009-2010 THROUGH 2011-2012

FUND NUMBERS 1%	FUND NUMBERS Bond	DISTRICT	2008-2009 GROSS SECURED ASSESSED VALUE	2009-2010 GROSS SECURED ASSESSED VALUE	2010-2011 GROSS SECURED ASSESSED VALUE	2011-2012 GROSS SECURED ASSESSED VALUE	2009-2010 PERCENTAGE OF GROWTH FROM PRIOR YEAR	2010-2011 PERCENTAGE OF GROWTH FROM PRIOR YEAR	2011-2012 PERCENTAGE OF GROWTH FROM PRIOR YEAR
		COUNTYWIDE							
0001		SAN LUIS OBISPO COUNTY	39,096,771,825	38,912,651,331	38,516,741,681	37,811,193,850	-0.47%	-1.02%	-1.83%
0112	0114	UNITARY RAILROAD	3,105,157	3,383,744	4,468,782	8,013,148	8.97%	32.07%	79.31%
0113	0114	UNITARY	2,733,111,673	2,737,554,507	2,781,160,725	2,823,568,513	0.16%	1.59%	1.52%
0113		LOCAL UNITARY (Pipeline Right-of-Way)	5,981,573	6,101,158	5,861,484	5,905,524	2.00%	-3.93%	0.75%
		COUNTYWIDE TOTAL	**41,838,970,228**	**41,659,690,740**	**41,308,232,672**	**40,648,681,035**	**-0.43%**	**-0.84%**	**-1.60%**
0007		AIR POLLUTION CONTROL	39,096,771,825	38,912,651,331	38,516,741,681	37,811,193,850	-0.47%	-1.02%	-1.83%
		SPECIAL REVENUE FUNDS							
0002		ROADS	18,680,408,447	18,613,414,272	18,423,718,604	18,119,884,453	-0.36%	-1.02%	-1.65%
0026		COUNTY LIBRARY	35,484,110,748	35,444,327,481	35,105,214,830	34,492,836,133	-0.11%	-0.96%	-1.74%
		CEMETERY DISTRICTS							
0836		ADELAIDA CEMETERY	286,268,455	273,800,028	268,956,457	279,246,360	-4.36%	-1.77%	3.83%
0837		ARROYO GRANDE CEMETERY	8,454,078,638	8,380,875,775	8,335,945,537	8,173,644,762	-0.87%	-0.54%	-1.95%
0843		ATASCADERO CEMETERY	3,386,453,057	3,280,891,482	3,211,276,189	3,138,200,191	-3.12%	-2.12%	-2.28%
0844		CAMBRIA CEMETERY	2,100,183,938	2,101,246,761	2,055,120,454	1,988,867,198	0.05%	-2.20%	-3.22%
0845		CAYUCOS-MORRO BAY CEMETERY	2,882,736,724	2,934,646,947	2,911,207,278	2,862,144,666	1.80%	-0.80%	-1.69%
0846		* ESTRELLA CEMETERY	474,881,241	480,716,993	472,770,302	472,300,366	1.23%	-1.65%	-0.10%
0847		PASO ROBLES CEMETERY	5,013,232,945	4,875,579,539	4,793,141,258	4,673,237,796	-2.75%	-1.69%	-2.50%
0851		SAN MIGUEL CEMETERY	905,098,096	869,129,756	834,392,982	792,950,877	-3.97%	-4.00%	-4.97%
0852		SANTA MARGARITA CEMETERY	345,827,883	347,255,499	347,162,033	346,187,637	0.41%	-0.03%	-0.28%
0853		SHANDON CEMETERY	223,787,079	213,811,003	205,833,214	201,092,553	-4.46%	-3.73%	-2.30%
0854		TEMPLETON CEMETERY	1,784,869,332	1,777,152,553	1,793,568,611	1,788,872,983	-0.43%	0.92%	-0.26%
		CITIES							
0227	1101	ARROYO GRANDE	2,291,770,614	2,245,531,517	2,242,734,120	2,195,793,943	-2.02%	-0.12%	-2.09%
0229		ATASCADERO	3,089,578,762	2,983,091,036	2,912,539,379	2,844,397,168	-3.45%	-2.37%	-2.34%
0231		GROVER BEACH	1,338,930,566	1,307,997,976	1,276,271,008	1,239,324,527	-2.31%	-2.43%	-2.89%
0528		GROVER BEACH STREET LIGHTING	638,601,671	612,862,827	599,350,840	580,685,012	-4.03%	-2.20%	-3.11%
0232		MORRO BAY	1,867,946,265	1,883,484,569	1,876,249,074	1,834,237,908	0.83%	-0.38%	-2.24%
0233	1125	PASO ROBLES	3,612,661,077	3,468,323,850	3,411,573,503	3,318,357,717	-4.00%	-1.64%	-2.73%
0234		PISMO BEACH	2,381,413,839	2,400,010,040	2,389,311,325	2,364,623,910	0.78%	-0.45%	-1.03%
0235		SAN LUIS OBISPO	5,834,062,255	6,010,798,071	5,984,344,668	5,894,574,224	3.03%	-0.44%	-1.50%

COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2009-2010 THROUGH 2011-2012

FUND NUMBERS 1%	FUND NUMBERS Bond	DISTRICT	2008-2009 GROSS SECURED ASSESSED VALUE	2009-2010 GROSS SECURED ASSESSED VALUE	2010-2011 GROSS SECURED ASSESSED VALUE	2011-2012 GROSS SECURED ASSESSED VALUE	2009-2010 PERCENTAGE OF GROWTH FROM PRIOR YEAR	2010-2011 PERCENTAGE OF GROWTH FROM PRIOR YEAR	2011-2012 PERCENTAGE OF GROWTH FROM PRIOR YEAR
		COMMUNITY SERVICE DISTRICTS							
0895		AVILA BEACH	166,646,073	164,988,023	165,684,261	157,520,362	-0.99%	0.42%	-4.93%
0896		AVILA BEACH IMP DIST #1	160,410,795	158,628,043	159,339,358	151,127,684	-1.11%	0.45%	-5.15%
0474		CALIFORNIA VALLEY	54,206,852	53,156,263	49,243,806	41,590,720	-1.94%	-7.36%	-15.54%
0476		CAMBRIA	1,832,573,204	1,829,256,056	1,787,504,678	1,726,623,690	-0.18%	-2.28%	-3.41%
0485		CRESTON HILLS CSD	13,821,462	14,338,872	14,368,982	14,079,835	3.74%	0.21%	-2.01%
0486		GROUND SQUIRREL HOLLOW	124,180,225	115,777,441	110,165,374	105,439,693	-6.77%	-4.85%	-4.29%
0781		HERITAGE RANCH	414,536,651	374,188,707	358,827,574	338,660,020	-9.73%	-4.11%	-5.62%
0479		INDEPENDENCE RANCH	37,394,311	37,792,275	35,770,385	33,526,262	1.06%	-5.35%	-6.27%
0483		LINNE	39,290,749	38,745,867	38,451,306	37,306,194	-1.39%	-0.76%	-2.98%
0471		LOS OSOS	1,668,916,830	1,649,228,621	1,629,371,111	1,605,527,461	-1.18%	-1.20%	-1.46%
0747		LOS OSOS ZONE A (Water)	728,386,033	714,195,746	704,189,469	691,368,796	-1.95%	-1.40%	-1.82%
0748		LOS OSOS ZONE B (Fire)	1,665,861,730	1,646,572,429	1,626,573,394	1,602,494,832	-1.16%	-1.21%	-1.48%
0750		LOS OSOS ZONE D (Lighting)	110,426,267	106,115,262	106,762,401	105,871,770	-3.90%	0.61%	-0.83%
0751		LOS OSOS ZONE E (Septic-Ltg)	16,283,667	16,195,776	16,744,017	16,452,962	-0.54%	3.39%	-1.74%
0752		LOS OSOS ZONE F (Septic-Ltg)	47,928,839	46,890,254	47,511,234	46,761,123	-2.17%	1.32%	-1.58%
0756		LOS OSOS ZONE G	211,919,789	205,665,797	204,777,079	200,891,113	-2.95%	-0.43%	-1.90%
0757		LOS OSOS ZONE H	51,414,529	51,650,969	50,823,946	49,513,930	0.46%	-1.60%	-2.58%
0762		LOS OSOS ZONE J	1,691,072,653	1,670,996,597	1,651,479,630	1,627,629,843	-1.19%	-1.17%	-1.44%
0763		LOS OSOS ZONE K	1,571,336,580	1,551,109,263	1,532,745,856	1,509,859,238	-1.29%	-1.18%	-1.49%
0475		NIPOMO	1,412,360,063	1,360,374,058	1,333,639,941	1,301,667,173	-3.68%	-1.97%	-2.40%
0480		NIPOMO SEWER MTNCE	13,536,795	13,417,361	12,834,484	12,977,002	-0.88%	-4.34%	1.11%
0481		NIPOMO DRAIN MTNCE	13,536,795	13,417,361	12,834,484	12,977,002	-0.88%	-4.34%	1.11%
0811		OCEANO	543,611,115	521,757,243	516,421,512	504,809,236	-4.02%	-1.02%	-2.25%
0369		SAN MIGUEL	212,812,890	195,711,770	187,374,570	179,525,948	-8.04%	-4.26%	-4.19%
0827		SAN MIGUEL FIRE	212,812,890	195,711,770	187,374,570	179,525,948	-8.04%	-4.26%	-4.19%
0693		SAN MIGUEL LIGHTING	150,301,764	134,533,975	127,845,761	121,058,630	-10.49%	-4.97%	-5.31%
0803		SAN MIGUEL SANITATION	144,314,486	128,288,970	119,837,873	113,636,990	-11.10%	-6.59%	-5.17%
	1172	SAN MIGUEL WTRWKS 1A BOND	13,176,902	11,140,111	10,289,825	9,383,901	-15.46%	-7.63%	-8.80%
0477		SAN SIMEON ACRES	89,199,942	87,344,601	84,538,087	81,483,133	-2.08%	-3.21%	-3.61%
0484		SQUIRE CANYON	32,476,699	32,605,364	32,441,288	32,869,295	0.40%	-0.50%	1.32%
0478		TEMPLETON	950,287,154	928,674,638	920,621,348	901,647,629	-2.27%	-0.87%	-2.06%
		COUNTY SERVICE AREAS							
0723		COUNTY SERVICE AREA # 1	210,290,192	192,522,142	181,461,929	177,197,186	-8.45%	-5.74%	-2.35%
0724		COUNTY SERVICE AREA # 1 ZONE A	40,634,915	37,974,293	36,127,555	34,447,476	-6.55%	-4.86%	-4.65%
0725		COUNTY SERVICE AREA # 1 ZONE B	14,095,653	13,256,742	12,163,580	13,784,240	-5.95%	-8.25%	13.32%
0726		COUNTY SERVICE AREA # 1 ZONE C	43,075,607	36,472,553	32,781,468	31,964,979	-15.33%	-10.12%	-2.49%
0727		COUNTY SERVICE AREA # 1 ZONE D	17,267,348	16,054,294	14,001,406	13,866,231	-7.03%	-12.79%	-0.97%
0741		COUNTY SERVICE AREA # 7	270,696,660	271,198,457	248,669,605	230,113,295	0.19%	-8.31%	-7.46%
0742		COUNTY SERVICE AREA # 7 ZONE A	210,412,352	208,528,160	203,167,792	189,852,891	-0.90%	-2.57%	-6.55%
0743		COUNTY SERVICE AREA # 7 ZONE B	68,252,322	70,347,462	51,242,248	45,691,986	3.07%	-27.16%	-10.83%

COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2009-2010 THROUGH 2011-2012

FUND NUMBERS 1%	Bond	DISTRICT	2008-2009 GROSS SECURED ASSESSED VALUE	2009-2010 GROSS SECURED ASSESSED VALUE	2010-2011 GROSS SECURED ASSESSED VALUE	2011-2012 GROSS SECURED ASSESSED VALUE	2009-2010 PERCENTAGE OF GROWTH FROM PRIOR YEAR	2010-2011 PERCENTAGE OF GROWTH FROM PRIOR YEAR	2011-2012 PERCENTAGE OF GROWTH FROM PRIOR YEAR
		COUNTY SERVICE AREAS CONTINUED							
0755		COUNTY SERVICE AREA # 10	857,614,066	886,209,277	872,069,210	863,822,721	3.33%	-1.60%	-0.95%
0675		COUNTY SERVICE AREA # 10 ZONE A	300,297,915	311,120,337	308,507,164	304,869,689	3.60%	-0.84%	-1.18%
0761		COUNTY SERVICE AREA # 12	82,986,966	82,009,704	85,467,138	78,619,438	-1.18%	4.22%	-8.01%
0773		COUNTY SERVICE AREA # 16	62,451,715	49,490,269	43,451,067	39,633,322	-20.75%	-12.20%	-8.79%
	1189	COUNTY SERVICE AREA # 16-1 BOND	48,821,301	38,886,065	34,540,209	31,303,632	-20.35%	-11.18%	-9.37%
0775		COUNTY SERVICE AREA # 17	54,497,017	53,483,590	49,566,170	41,920,762	-1.86%	-7.32%	-15.42%
0777		COUNTY SERVICE AREA # 18	271,227,073	273,173,051	272,167,999	271,685,718	0.72%	-0.37%	-0.18%
0694		COUNTY SERVICE AREA # 23	104,423,474	104,344,305	101,091,364	100,040,183	-0.08%	-3.12%	-1.04%
		COUNTY WATER DISTRICTS							
0166		GARDEN FARMS WATER	24,152,105	23,212,864	22,806,455	22,518,516	-3.89%	-1.75%	-1.26%
0198		* SANTA MARIA VALLEY WATER	66,582,359	69,188,663	67,246,660	67,376,810	3.91%	-2.81%	0.19%
		FIRE DISTRICTS							
0825		CAYUCOS FIRE	848,054,586	876,488,630	863,660,610	855,367,421	3.35%	-1.46%	-0.96%
0831		SANTA MARGARITA FIRE	104,423,474	104,344,305	101,091,364	100,040,183	-0.08%	-3.12%	-1.04%
		FLOOD CONTROL DISTRICTS							
0651		FLOOD CONTROL ZONE 1	132,400,061	133,676,615	133,337,780	130,111,804	0.96%	-0.25%	-2.42%
0652		FLOOD CONTROL ZONE 1A	47,571,602	47,558,590	47,730,103	46,682,827	-0.03%	0.36%	-2.19%
0654		FLOOD CONTROL ZONE 3	6,852,455,614	6,773,246,759	6,721,487,595	6,591,873,531	-1.16%	-0.76%	-1.93%
	1042	LOPEZ DAM RETROFIT BOND	6,852,455,614	6,773,246,759	6,721,487,595	6,591,873,531	-1.16%	-0.76%	-1.93%
0656		FLOOD CONTROL ZONE 4	83,818,502	87,043,028	85,776,560	86,451,357	3.85%	-1.45%	0.79%
0662		FLOOD CONTROL ZONE 9	7,423,181,801	7,546,418,179	7,511,443,183	7,388,511,453	1.66%	-0.46%	-1.64%
0666		FLOOD CONTROL ZONE 16	191,546,543	175,332,731	172,104,056	172,027,947	-8.46%	-1.84%	-0.04%
0643		SLO COUNTY FLOOD CONTROL	39,096,771,825	38,912,651,331	38,516,741,681	37,811,193,850	-0.47%	-1.02%	-1.83%
	0646	STATE WATER CONTRACT	39,096,771,825	38,912,651,331	38,516,741,681	37,811,193,850	-0.47%	-1.02%	-1.83%
0647		NACIMIENTO WATER CONTRACT	39,096,771,825	38,912,651,331	38,516,741,681	37,811,193,850	-0.47%	-1.02%	-1.83%
		HARBOR DISTRICT							
0473		PORT SAN LUIS HARBOR	17,865,278,762	17,937,062,142	17,842,918,003	17,538,473,430	0.40%	-0.52%	-1.71%
		HOSPITAL DISTRICT							
0213		CAMBRIA HEALTH CARE	2,097,556,685	2,098,550,598	2,052,436,411	1,986,673,846	0.05%	-2.20%	-3.20%
		LIGHTING DISTRICTS							
0687		NIPOMO LIGHTING	793,817,893	758,536,401	741,896,233	730,144,071	-4.44%	-2.19%	-1.58%

COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2009-2010 THROUGH 2011-2012

FUND NUMBERS 1%	FUND NUMBERS Bond	DISTRICT	2008-2009 GROSS SECURED ASSESSED VALUE	2009-2010 GROSS SECURED ASSESSED VALUE	2010-2011 GROSS SECURED ASSESSED VALUE	2011-2012 GROSS SECURED ASSESSED VALUE	2009-2010 PERCENTAGE OF GROWTH FROM PRIOR YEAR	2010-2011 PERCENTAGE OF GROWTH FROM PRIOR YEAR	2011-2012 PERCENTAGE OF GROWTH FROM PRIOR YEAR
		RESOURCE CONSERVATION DISTRICTS							
0368		* CACHUMA RCD	96,281,888	101,853,108	101,705,771	104,331,915	5.79%	-0.14%	2.58%
0858		SAN LUIS COASTAL RCD	3,555,722,389	3,435,816,161	3,380,150,044	3,294,325,109	-3.37%	-1.62%	-2.54%
		SANITATION DISTRICTS							
0223		CAYUCOS SANITARY	849,841,139	878,420,787	865,243,700	856,865,410	3.36%	-1.50%	-0.97%
0819		SOUTH SLO CO SANITATION	4,207,410,617	4,097,373,381	4,058,614,462	3,967,502,993	-2.62%	-0.95%	-2.24%
		SCHOOL DISTRICTS							
		ELEMENTARY							
1228		* SANTA MARIA / BONITA JOINT ELEM	415,768	387,097	386,764	387,818	-6.90%	-0.09%	0.27%
		HIGH							
1227	1526	* SANTA MARIA JOINT UNION HIGH	415,768	387,097	386,764	387,818	-6.90%	-0.09%	0.27%
		UNIFIED							
1273	1275	ATASCADERO UNIFIED	4,142,738,858	4,043,919,323	3,969,489,682	3,891,803,388	-2.39%	-1.84%	-1.96%
1223	1548	COAST UNIFIED	3,026,721,692	3,060,260,683	3,001,423,391	2,926,118,768	1.11%	-1.92%	-2.51%
1205	1512	CAYUCOS ELEM	921,015,765	953,329,353	940,293,088	931,230,052	3.51%	-1.37%	-0.96%
1211		* CUYAMA JOINT UNIFIED	24,259,288	32,029,324	33,805,029	35,977,401	32.03%	5.54%	6.43%
1253	1249	LUCIA MAR UNIF	10,975,405,135	10,902,572,233	10,803,710,648	10,593,035,487	-0.66%	-0.91%	-1.95%
1225	1570	* PASO UNIFIED	6,796,653,004	6,613,025,643	6,511,514,141	6,363,537,493	-2.70%	-1.54%	-2.27%
1217		* PLEASANT VALLEY JT UN ELEM	171,389,704	175,483,917	174,632,864	171,734,892	2.39%	-0.48%	-1.66%
1221	1549	* SAN MIGUEL JT UN ELEM	917,998,059	881,113,534	845,824,719	804,025,354	-4.02%	-4.01%	-4.94%
1234		SAN LUIS COASTAL UNIFIED	12,123,363,610	12,266,724,969	12,218,077,983	12,037,246,004	1.18%	-0.40%	-1.48%
1293	1547	* SHANDON UNIFIED	254,978,691	244,394,764	236,779,225	231,630,477	-4.15%	-3.12%	-2.17%
1231	1232	TEMPLETON UNIFIED	1,752,235,799	1,749,337,295	1,741,554,818	1,731,457,014	-0.17%	-0.44%	-0.58%
		COMMUNITY COLLEGE							
1303		SAN LUIS OBISPO COMM COLL	39,072,512,537	38,880,622,007	38,482,936,652	37,775,216,449	-0.49%	-1.02%	-1.84%
1309	1534	* ALLAN HANCOCK JT COMM COLL	24,259,288	32,029,324	33,805,029	35,977,401	32.03%	5.54%	6.43%
1308		COUNTY SCHOOL SERVICE FUND	39,096,771,825	38,912,651,331	38,516,741,681	37,811,193,850	-0.47%	-1.02%	-1.83%

* JOINT COUNTY DISTRICT

ASSESSED VALUES OF CITIES WITHIN SAN LUIS OBISPO COUNTY
TOTAL ADJUSTED GROSS SECURED AND UNSECURED

Fiscal Year	Arroyo Grande	Atascadero	Grover Beach	Morro Bay	Paso Robles	Pismo Beach	San Luis Obispo
2002-03	1,430,216,153	1,792,969,084	854,994,020	1,244,992,080	1,784,403,983	1,364,042,784	3,681,608,655
2003-04	1,584,141,421	1,964,719,525	906,918,612	1,314,591,716	2,041,417,106	1,487,049,898	4,028,101,331
2004-05	1,742,541,608	2,166,790,995	1,006,103,470	1,432,096,743	2,325,990,506	1,637,210,308	4,413,542,127
2005-06	1,899,364,509	2,424,564,670	1,103,266,171	1,539,346,147	2,722,454,530	1,833,445,041	4,780,921,840
2006-07	2,093,333,388	2,796,694,310	1,241,399,166	1,700,835,159	3,204,196,909	2,048,723,445	5,326,807,465
2007-08	2,237,683,614	3,090,464,606	1,330,305,125	1,817,194,110	3,576,465,549	2,261,211,895	5,716,717,701
2008-09	2,337,735,349	3,153,920,008	1,371,849,316	1,895,632,452	3,777,600,932	2,418,858,117	6,108,157,989
2009-10	2,289,986,968	3,048,359,883	1,337,662,590	1,912,995,278	3,639,354,882	2,437,076,457	6,288,393,913
2010-11	2,284,598,134	2,974,274,420	1,308,132,133	1,906,104,332	3,581,300,452	2,426,536,343	6,263,657,266
2011-12	2,236,901,490	2,905,011,491	1,269,692,767	1,867,471,671	3,484,258,244	2,401,020,597	6,170,252,021

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
2002-03	9.80	9.19	6.3	8.72	13.02	8.96	8.01
** 2003-04	10.76	9.58	6.07	5.6**	14.40	9.02	9.41
2004-05	10.00	10.30	10.90	4.30	13.90	10.10	9.60
2005-06	9.00	11.90	9.66	7.49	17.04	11.99	8.32
2006-07	10.21	15.35	12.52	10.49	17.70	11.74	11.42
2007-08	6.90	10.50	7.16	6.84	11.62	10.37	7.32
2008-09	4.47	2.05	3.12	4.32	5.62	6.97	6.85
2009-10	-2.04	-3.35	-2.49	0.92	-3.66	0.75	2.95
2010-11	-0.24	-2.43	-2.21	-0.36	-1.60	-0.43	-0.39
2011-12	-2.09	-2.33	-2.94	-2.03	-2.71	-1.05	-1.49

*** * Adjusted for Duke Energy revision**

PROPERTY TAX ESTIMATES AND DELINQUENCIES

COUNTY OF SAN LUIS OBISPO
PROPERTY TAX REVENUE ESTIMATES
FISCAL YEAR 2011/2012

FUND	AGENCY	2011/2012 AB-8 FACTORS	ESTIMATED REVENUE BASED ON A/V (Adjusted for Sec Roll Corrections & Unsec Delinquencies) SECURED Acct 4000005	UNSEC Acct 4000025	HOMEOWNERS Acct 4200075	LESS RDAs Acct 4000015	**2011/2012 ESTIMATED LOCAL TAX REVENUE**	UNITARY REVENUE **$28,294,740** Acct 4000007	2011/2012 UNITARY FACTOR	UNITARY RAILROAD REVENUE **$80,131** Acct 4000007	2011/2012 UNITARY RAILROAD FACTOR	**2011/2012 TOTAL ESTIMATED TAX REVENUE**
0001	GENERAL FUND	23.14603%	86,611,323	2,141,974	776,565	(2,995,111)	**$86,534,751**	$7,565,362	26.73769%	$21,749	27.14577%	**$94,121,862**
0002	ROADS	0.28838%	1,079,104	26,687	9,675		**1,115,467**	329,130	1.16322%	243	0.30283%	**1,444,840**
0007	AIR POLLUTION CONTROL	0.06602%	247,044	6,110	2,215	(10,713)	**244,655**	32,751	0.11575%	52	0.06442%	**277,458**
0026	COUNTY LIBRARY	1.63832%	6,130,514	151,613	54,967	(135,376)	**6,201,718**	546,391	1.93107%	1,310	1.63445%	**6,749,419**
0166	GARDEN FARMS	0.00644%	24,098	596	216		**24,910**	597	0.00211%	3	0.00395%	**25,510**
0198	SM VLY WTR - BOND	0.00940%	35,174	870	315		**36,360**	758	0.00268%	46	0.05734%	**37,164**
0213	CAMBRIA COMM HLTH CARE	0.10392%	388,864	9,617	3,487		**401,967**	5,585	0.01974%	52	0.06495%	**407,604**
0223	CAYUCOS SANITARY	0.14907%	557,813	13,795	5,001		**576,609**	7,954	0.02811%	73	0.09060%	**584,636**
0227	ARROYO GRANDE	0.98791%	3,696,711	91,423	33,145	(263,211)	**3,558,068**	69,305	0.24494%	605	0.75467%	**3,627,978**
0229	ATASCADERO	1.34145%	5,019,641	124,140	45,007	(642,461)	**4,546,327**	97,028	0.34292%	1,145	1.42899%	**4,644,500**
0231	GROVER BEACH	0.48392%	1,810,805	44,783	16,236	(225,434)	**1,646,390**	31,020	0.10963%	592	0.73888%	**1,678,002**
0232	MORRO BAY	0.57758%	2,161,276	53,450	19,378		**2,234,105**	263,090	0.92982%	387	0.48321%	**2,497,582**
0233	PASO ROBLES	1.44992%	5,425,530	134,178	48,646	(1,010,679)	**4,597,675**	97,093	0.34315%	1,243	1.55111%	**4,696,011**
0234	PISMO BEACH	0.82489%	3,086,698	76,337	27,676	(199,931)	**2,990,780**	44,559	0.15748%	548	0.68366%	**3,035,887**
0235	SAN LUIS OBISPO	2.20989%	8,269,301	204,507	74,143		**8,547,952**	180,812	0.63903%	2,691	3.35801%	**8,731,455**
0368	CACHUMA RESOURCE	0.00135%	5,052	125	45		**5,222**	518	0.00183%	5	0.00651%	**5,745**
0473	PORT S L HARBOR	0.58949%	2,205,843	54,552	19,778	(60,374)	**2,219,799**	426,260	1.50650%	477	0.59588%	**2,646,536**
0474	CA VALLEY COM SER	0.01775%	66,420	1,643	596		**68,658**	3,129	0.01106%	10	0.01279%	**71,797**
0475	NIPOMO COMM SERVS	0.12316%	460,859	11,397	4,132		**476,388**	7,328	0.02590%	61	0.07614%	**483,777**
0476	CAMBRIA COMM SERV	0.46731%	1,748,651	43,246	15,679		**1,807,576**	27,556	0.09739%	235	0.29290%	**1,835,367**
0477	SS ACRES COM SERV	0.01710%	63,987	1,582	574		**66,144**	1,435	0.00507%	9	0.01080%	**67,588**
0478	TMPLTN COMM SERV	0.21732%	813,201	20,111	7,291		**840,603**	10,028	0.03544%	144	0.17918%	**850,775**
0480	NIPOMO SWR MAINT	0.00350%	13,097	324	117		**13,538**	209	0.00074%	2	0.00210%	**13,749**
0481	NIPOMO DRAIN MAIN	0.00350%	13,097	324	117		**13,538**	209	0.00074%	2	0.00210%	**13,749**
0483	LINNE COMM SERV	0.00459%	17,176	425	154		**17,754**	232	0.00082%	2	0.00283%	**17,988**
0528	GC STR LIGHT # 1	0.12491%	467,407	11,559	4,191	(56,562)	**426,595**	5,826	0.02059%	127	0.15820%	**432,548**
0643	SLO CO FLOOD CONTROL	0.25273%	945,703	23,388	8,479	(40,472)	**937,099**	78,167	0.27626%	198	0.24714%	**1,015,464**
0647	NACMENTO WTR SRV	0.27194%	1,017,586	25,166	9,124	(32,763)	**1,019,113**	98,047	0.34652%	215	0.26774%	**1,117,375**
0651	FLOOD CONTROL ZONE 1	0.01390%	52,013	1,286	466		**53,766**	2,340	0.00827%	28	0.03536%	**56,134**
0652	FLOOD CONTROL ZONE 1A	0.00321%	12,012	297	108		**12,416**	221	0.00078%	2	0.00197%	**12,639**
0654	FLOOD CONTROL ZONE 3	0.06202%	232,076	5,739	2,081	(13,359)	**226,537**	3,709	0.01311%	43	0.05304%	**230,289**
0662	FLOOD CONTROL ZONE 9	0.10644%	398,293	9,850	3,571		**411,715**	8,010	0.02831%	111	0.13844%	**419,836**
0675	CSA #10 ZONE A	0.01249%	46,737	1,156	419		**48,312**	682	0.00241%	6	0.00760%	**49,000**
0687	NIPOMO LIGHT	0.00784%	29,337	726	263		**30,325**	492	0.00174%	4	0.00479%	**30,821**
0693	SAN MIGUEL LIGHT	0.01787%	66,869	1,654	600		**69,122**	1,293	0.00457%	26	0.03227%	**70,441**
0694	CSA # 23(FORMER SM LGT)	0.00486%	18,186	450	163		**18,799**	504	0.00178%	2	0.00296%	**19,305**

COUNTY OF SAN LUIS OBISPO
PROPERTY TAX REVENUE ESTIMATES
FISCAL YEAR 2011/2012

FUND	AGENCY	2011/2012 AB-8 FACTORS	ESTIMATED REVENUE BASED ON A/V (Adjusted for Sec Roll Corrections & Unsec Delinquencies) SECURED Acct 4000005	UNSEC Acct 4000025	HOMEOWNERS Acct 4200075	LESS RDAs Acct 4000015	**2011/2012 ESTIMATED LOCAL TAX REVENUE**	UNITARY REVENUE **$28,294,740** Acct 4000007	2011/2012 UNITARY FACTOR	UNITARY RAILROAD REVENUE **$80,131** Acct 4000007	2011/2012 UNITARY RAILROAD FACTOR	**2011/2012 TOTAL ESTIMATED TAX REVENUE**
0723	CSA #1	0.00167%	6,249	155	56		**6,460**	141	0.00050%	1	0.00112%	**6,602**
0724	CSA #1 ZONE A	0.00688%	25,745	637	231		**26,612**	606	0.00214%	4	0.00464%	**27,222**
0725	CSA #1 ZONE B	0.00249%	9,317	230	84		**9,631**	320	0.00113%	2	0.00188%	**9,953**
0726	CSA #1 ZONE C	0.00161%	6,025	149	54		**6,228**	108	0.00038%	1	0.00101%	**6,337**
0727	CSA #1 ZONE D	0.00685%	25,632	634	230		**26,496**	436	0.00154%	4	0.00437%	**26,936**
0741	CSA #7	0.01142%	42,733	1,057	383		**44,173**	563	0.00199%	6	0.00762%	**44,742**
0742	CSA #7 ZONE A	0.04775%	178,678	4,419	1,602		**184,699**	2,278	0.00805%	25	0.03090%	**187,002**
0743	CSA #7 ZONE B	0.00852%	31,881	788	286		**32,956**	555	0.00196%	5	0.00623%	**33,516**
0747	LOS OSOS CSD-ZONE A	0.04620%	172,878	4,275	1,550		**178,704**	4,445	0.01571%	23	0.02849%	**183,172**
0748	LOS OSOS CSD-ZONE B	0.40122%	1,501,346	37,130	13,461		**1,551,937**	23,473	0.08296%	197	0.24602%	**1,575,607**
0750	LOS OSOS CSD-ZONE D	0.00449%	16,801	416	151		**17,368**	229	0.00081%	2	0.00271%	**17,599**
0752	LOS OSOS CSD-ZONE F	0.00171%	6,399	158	57		**6,614**	141	0.00050%	1	0.00103%	**6,756**
0755	CSA #10	0.04163%	155,777	3,853	1,397		**161,027**	1,896	0.00670%	20	0.02529%	**162,943**
0761	CSA #12	0.00388%	14,519	359	130		**15,008**	8,941	0.03160%	2	0.00250%	**23,951**
0773	CSA #16	0.00580%	21,703	537	195		**22,435**	447	0.00158%	3	0.00409%	**22,885**
0781	HERITAGE CSD	0.05791%	216,696	5,359	1,943		**223,998**	3,489	0.01233%	30	0.03761%	**227,517**
0803	SAN MIGUEL SANITARY	0.01022%	38,243	946	343		**39,531**	939	0.00332%	15	0.01929%	**40,485**
0811	OCEANO COMM SERV	0.19701%	737,202	18,232	6,610		**762,043**	11,417	0.04035%	275	0.34358%	**773,735**
0825	CAYUCOS FIRE	0.05330%	199,446	4,932	1,788		**206,167**	2,459	0.00869%	26	0.03240%	**208,652**
0827	SAN MIGUEL FIRE	0.05490%	205,433	5,081	1,842		**212,356**	4,439	0.01569%	106	0.13265%	**216,901**
0831	SANTA MARGARITA FIRE	0.02100%	78,581	1,943	705		**81,229**	1,938	0.00685%	10	0.01285%	**83,177**
0837	ARROYO GR CEMETERY	0.02650%	99,162	2,452	889	(6,802)	**95,701**	1,910	0.00675%	19	0.02331%	**97,630**
0843	ATAS CEMETERY	0.07715%	288,692	7,140	2,588	(35,847)	**262,573**	5,285	0.01868%	56	0.06945%	**267,914**
0844	CAMBRIA CEMETERY	0.02111%	78,993	1,954	708		**81,654**	1,304	0.00461%	11	0.01320%	**82,969**
0845	CAYUCOS-MB CEMETERY	0.07162%	267,999	6,628	2,403		**277,029**	24,591	0.08691%	35	0.04372%	**301,655**
0847	PASO ROBLES CEMETERY	0.09779%	365,925	9,050	3,281	(36,350)	**341,906**	6,225	0.02200%	69	0.08574%	**348,200**
0851	SAN MIGUEL CEMETERY	0.01638%	61,293	1,516	550		**63,359**	1,299	0.00459%	34	0.04223%	**64,692**
0852	SANTA MARGARITA CEM	0.00754%	28,214	698	253		**29,165**	1,695	0.00599%	19	0.02355%	**30,879**
0853	SHANDON CEMETERY	0.00323%	12,087	299	108		**12,494**	1,177	0.00416%	2	0.00202%	**13,673**
0854	TEMPLETON CEMETERY	0.02309%	86,402	2,137	775		**89,313**	1,375	0.00486%	18	0.02232%	**90,706**
0895	AVILA BEACH CSD	0.04878%	182,532	4,514	1,637		**188,683**	79,324	0.28035%	24	0.03053%	**268,031**
0896	AVILA CO WTR ID #1	0.04728%	176,919	4,375	1,586		**182,881**	2,728	0.00964%	24	0.02974%	**185,633**

COUNTY OF SAN LUIS OBISPO
PROPERTY TAX REVENUE ESTIMATES
FISCAL YEAR 2011/2012

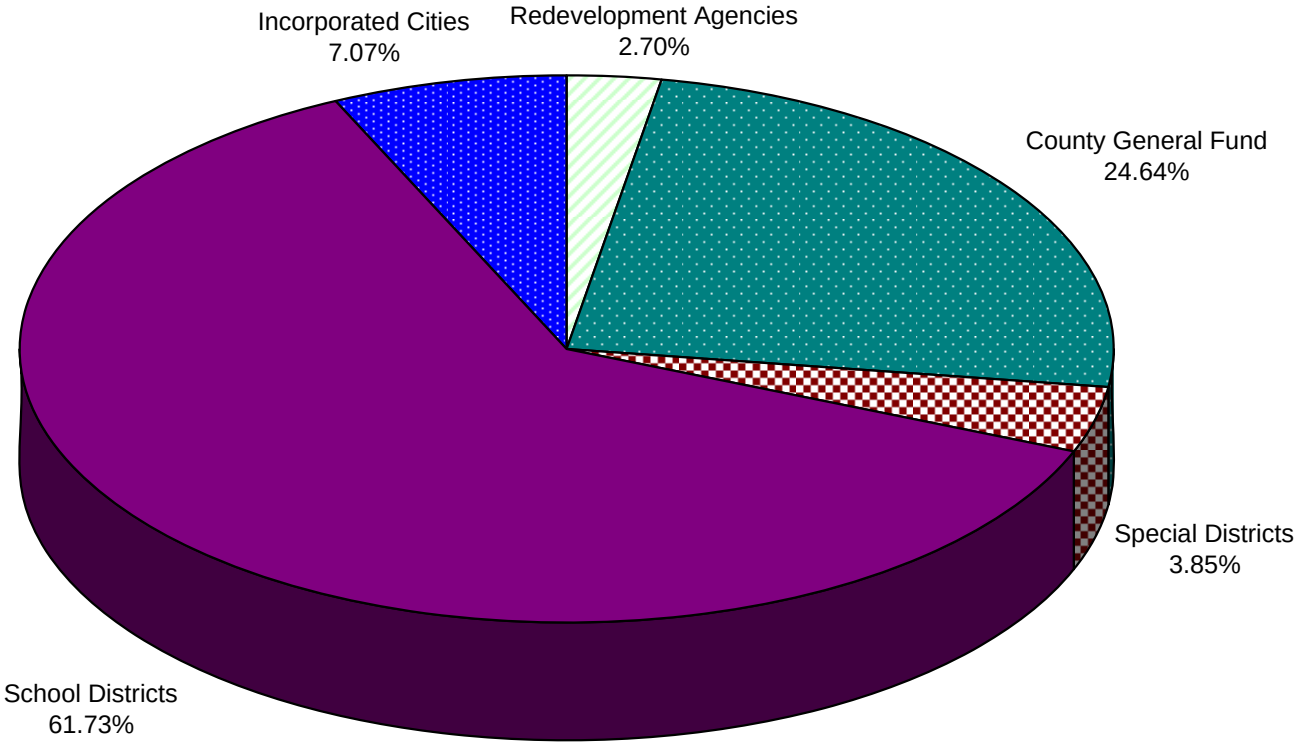
FUND	AGENCY	2011/2012 AB-8 FACTORS	ESTIMATED REVENUE BASED ON A/V (Adjusted for Sec Roll Corrections & Unsec Delinquencies) SECURED Acct 4000005	UNSEC Acct 4000025	HOMEOWNERS Acct 4200075	LESS RDAs Acct 4000015	**2011/2012 ESTIMATED LOCAL TAX REVENUE**	UNITARY REVENUE **$28,294,740** Acct 4000007	2011/2012 UNITARY FACTOR	UNITARY RAILROAD REVENUE **$80,131** Acct 4000007	2011/2012 UNITARY RAILROAD FACTOR	**2011/2012 TOTAL ESTIMATED TAX REVENUE**
1205	CAYUCOS ELEM	0.48277%	1,806,502	44,676	16,197		**1,867,376**	36,203	0.12795%	235	0.29297%	**1,903,814**
1211	CUYAMA JT UNIFIED	0.05298%	198,249	4,903	1,778		**204,929**	32,862	0.11614%	23	0.02904%	**237,814**
1217	PLEASANT VALLEY ELEM	0.09278%	347,178	8,586	3,113		**358,877**	4,306	0.01522%	45	0.05674%	**363,228**
1221	SAN MIGUEL ELEM	0.43063%	1,611,397	39,851	14,448		**1,665,696**	30,335	0.10721%	903	1.12660%	**1,696,934**
1223	COAST UNIFIED	1.95831%	7,327,901	181,225	65,703		**7,574,829**	116,260	0.41089%	976	1.21827%	**7,692,065**
1225	PASO UNIFIED	7.04999%	26,380,721	652,418	236,532	(1,615,868)	**25,653,803**	397,043	1.40324%	5,322	6.64215%	**26,056,168**
1227	SANTA MARIA HIGH	0.00026%	973	24	9		**1,006**	28	0.00010%	0	0.00016%	**1,034**
1228	S MARIA/BONITA UNION	0.00033%	1,235	31	11		**1,276**	34	0.00012%	0	0.00019%	**1,310**
1231	TEMPLETON UNIFIED	1.91598%	7,169,504	177,308	64,282		**7,411,095**	108,089	0.38201%	1,447	1.80608%	**7,520,631**
1234	S L COASTAL UNIFIED	12.17856%	45,571,581	1,127,025	408,599		**47,107,206**	10,305,677	36.42259%	10,868	13.56262%	**57,423,751**
1253	LUCIA MAR UNIFIED	10.96907%	41,045,728	1,015,097	368,020	(1,396,326)	**41,032,519**	607,647	2.14756%	7,696	9.60427%	**41,647,862**
1273	ATASCADERO UNIFIED	4.49509%	16,820,409	415,983	150,813	(1,330,212)	**16,056,994**	434,005	1.53387%	4,065	5.07278%	**16,495,064**
1293	SHANDON UNIFIED	0.25060%	937,733	23,191	8,408		**969,332**	68,357	0.24159%	124	0.15524%	**1,037,813**
1303	SLO CO COMM COLLEGE	6.89231%	25,790,690	637,826	231,242	(681,050)	**25,978,708**	2,137,331	7.55381%	5,455	6.80697%	**28,121,494**
1308	CO SCHOOL SERVICE	4.08647%	15,291,373	378,169	137,104	(403,608)	**15,403,038**	1,267,890	4.48101%	3,233	4.03451%	**16,674,161**
1309	HANCOCK COMM COLL	0.00679%	25,408	628	228		**26,264**	4,213	0.01489%	3	0.00373%	**30,480**
0115	ERAF	12.10373%	45,291,571	1,120,100	406,088		**46,817,760**	2,538,406	8.97130%	4,733	5.90691%	**49,360,899**
0236	PASO ROBLES RDA					4,176,313	**4,176,313**	22,367	0.07905%	553	0.68986%	**4,199,233**
0237	FIVE CITIES RDA					1,244,364	**1,244,364**	6,844	0.02419%	149	0.18595%	**1,251,357**
0238	GROVER BEACH RDA					1,049,253	**1,049,253**	6,301	0.02227%	143	0.17900%	**1,055,697**
0239	ARROYO GRANDE RDA					1,323,691	**1,323,691**	6,233	0.02203%	182	0.22745%	**1,330,106**
0251	ATASCADERO RDA					3,177,410	**3,177,410**	19,289	0.06817%	427	0.53251%	**3,197,126**
0252	GBIE RDA					221,478	**221,478**	1,217	0.00430%	32	0.04033%	**222,727**
	LESS RDA DEBT					0	**0**					**0**
	TOTALS	100.00000%	$374,195,155	$9,254,174	$3,355,068	0	**$386,804,397**	$28,294,740	100.00000%	$80,131	100.00000%	**$415,179,268**
												**

28,374,871
Total Unitary

	NET ASSESSED VALUATION	TOTAL 1% TAX	**TOTAL REVENUE ADJUSTED FOR R/C & DELQ**	ADJUSTED % REDUCTION	
Secured Roll (inc non-unitary)	37,475,729,061	374,757,291	**374,195,155**	0.15%	-- Roll Corrections
Unsecured Roll (no aircraft)	971,566,836	9,715,668	**9,254,174**	4.75%	-- Delinquencies
Homeowners Exemption (sec/unsec)	335,506,789	3,355,068	**3,355,068**	0.00%	-- Estimates based on exempted AV
Estimated Local Levy	38,782,802,686	387,828,027	**386,804,397**		
Unitary Roll w/ Pipelines	2,829,474,037	28,294,740	**28,294,740**	0.00%	
Unitary Railroad	8,013,148	80,131	**80,131**	0.00%	
Total Estimated Tax Revenue	41,620,289,871	416,202,899	**415,179,269** **		

Property Tax Revenue Distribution by Government Agency

(includes local and state assessed property with adjustments)



Estimated 2011-2012 Property Tax Revenue

$ 415,179,269

COUNTY OF SAN LUIS OBISPO
ESTIMATED ERAF SHIFT (I & II) BY FUND
FISCAL YEAR 2011-2012

FUND	TAXING AGENCY	2011-2012 ERAF SHIFT
0001	GENERAL FUND	32,366,255
0001	GENERAL FUND FROM UNITARY	2,538,406
	TOTAL GENERAL FUND SHIFT	34,904,661
0002	ROADS	157,609
0007	AIR POLLUTION CONTROL	164,289
0026	COUNTY LIBRARY	1,201,127
0166	GARDEN FARMS	27,514
0198	SANTA MARIA VALLEY WATER	0
0213	CAMBRIA COMM HEALTH CARE	0
0223	CAYUCOS SANITARY	182,974
0227	ARROYO GRANDE	784,355
0229	ATASCADERO	504,592
0231	GROVER BEACH	396,919
0232	MORRO BAY	731,523
0233	PASO ROBLES	1,695,536
0234	PISMO BEACH	596,803
0235	SAN LUIS OBISPO	1,996,320
0368	CACHUMA RESOURCE	0
0473	PORT SAN LUIS HARBOR	838,496
0474	CALIFORNIA VALLEY CSD	46,760
0475	NIPOMO CSD	350,159
0476	CAMBRIA CSD	890,067
0477	SAN SIMEON ACRES CSD	44,003
0478	TEMPLETON CSD	254,725
0480	NIPOMO SWR MAINT	0
0481	NIPOMO DRAIN MAINT	0
0483	LINNE CSD	5,092
0528	GROVER BEACH STR LTG # 1	44,938
0643	SLO CO FLOOD CONTROL	605,819
0647	NACIMIENTO WATER SRV	231,976
0651	FLOOD CONTROL ZONE 1	14,107
0652	FLOOD CONTROL ZONE 1A	2,336
0654	FLOOD CONTROL ZONE 3	0
0662	FLOOD CONTROL ZONE 9	60,587
0675	CSA #10 ZONE A	34,848

COUNTY OF SAN LUIS OBISPO
ESTIMATED ERAF SHIFT (I & II) BY FUND
FISCAL YEAR 2011-2012

FUND	TAXING AGENCY	2011-2012 ERAF SHIFT
0687	NIPOMO LIGHTING	5,933
0693	SAN MIGUEL LIGHTING	19,339
0694	SANTA MARGARITA LIGHTING	3,363
0723	COUNTY SERVICE AREA # 1	4,298
0724	CSA #1 ZONE A	17,704
0725	CSA #1 ZONE B	2,849
0726	CSA #1 ZONE C	1,355
0727	CSA #1 ZONE D	4,111
0741	CSA #7	6,400
0742	CSA #7 ZONE A	63,062
0743	CSA #7 ZONE B	5,839
0747	LOS OSOS CSD - ZONE A	118,884
0748	LOS OSOS CSD - ZONE B	940,703
0750	LOS OSOS CSD - ZONE D	4,204
0752	LOS OSOS CSD - ZONE F	4,391
0755	CSA #10	131,730
0761	CSA #12	16,817
0773	CSA #16	2,990
0781	HERITAGE RANCH CSD	33,026
0803	SAN MIGUEL SANITARY	18,779
0811	OCEANO CSD	324,327
0825	CAYUCOS FIRE	(2,476)
0827	SAN MIGUEL FIRE	76,796
0831	SANTA MARGARITA FIRE	0
0837	ARROYO GRANDE CEMETERY	57,690
0843	ATASCADERO CEMETERY	55,261
0844	CAMBRIA CEMETERY	16,396
0845	CAYUCOS-MB CEMETERY	86,372
0847	PASO ROBLES CEMETERY	77,964
0851	SAN MIGUEL CEMETERY	13,313
0852	SANTA MARGARITA CEMETERY	9,856
0853	SHANDON CEMETERY	2,569
0854	TEMPLETON CEMETERY	18,732
0895	AVILA BEACH CO WATER	289,620
0896	AVILA CO WATER I/D #1	50,917
	TOTAL ERAF I & II SHIFT	49,251,250

COUNTY OF SAN LUIS OBISPO
SECURED AND STATE UTILITY PROPERTY
TAX LEVIES, COLLECTIONS AND DELINQUENCIES
LAST TEN YEARS AS OF JUNE 30
(Figures relate to the $1.00 rate)

FISCAL YEAR	1% LEVY	TOTAL COLLECTED	DELINQUENT TAXES	DELINQUENT TAXES AS PERCENTAGE OF TAX LEVY
2000-01	$ 210,048,887	$ 207,392,423	$ 2,656,464	1.26%
2001-02	$ 224,426,275	$ 221,377,339	$ 3,048,936	1.36%
2002-03	$ 243,985,100	$ 240,501,981	$ 3,483,119	1.43%
2003-04	$ 265,009,066	$ 261,421,793	$ 3,587,273	1.35%
2004-05	$ 290,692,797	$ 286,937,155	$ 3,755,642	1.29%
2005-06	$ 324,547,130	$ 319,214,673	$ 5,332,457	1.64%
2006-07	$ 362,429,105	$ 354,117,728	$ 8,311,377	2.29%
2007-08	$ 394,779,683	$ 380,943,586	$ 13,836,097	3.50%
2008-09	$ 416,262,450	$ 400,120,501	$ 16,141,949	3.88%
2009-10	$ 412,698,021	$ 398,951,720	$ 13,746,301	3.33%
2010-11	$ 408,623,254	$ 397,830,256	$ 10,792,998	2.64%

SPECIAL ASSESSMENTS

AND DIRECT CHARGES

FISCAL YEAR 2011-2012
SPECIAL ASSESSMENTS AND CHARGES

Special assessments show separately on property tax bills and are included in the total amount of the tax bill. Questions relating to these assessments should be directed to the contact offices found on the following pages.

FUND	SPECIAL ASSESSMENTS	CONTACT OFFICE
	1915 ACT BONDS	
1170	S L O Co. WW A/D - Los Osos Swr (USDA)	B 2
1171	S L O Co. WW A/D - Los Osos Swr (SRF)	B 2
1188	No. Mesa Assessment District	B 5
1193	San Miguel Assessment District #A	B 4
1194	San Miguel Assessment District #B	B 4
1195	Sherwood Drive Underground Utility Assmt Dist.	B 2
1196	Cambria Flood Control Assessment District	B 1
1199	Eucalyptus Assessment District #25	B 5
	ANNUAL CHARGES	
1873	Separate Bill Cost	A
1874	Mobile Home Bill Cost	A
	COUNTY PUBLIC WORKS	
1723	C S A #16 –1 Delinquent - Shandon	B 3
1734	C S A #1 Lighting - Nipomo	B 2
1735	C S A #1 Parkway Maintenance	B 2
1737	C S A #23 Delinquent-Santa Marg. Service Charge	B 2
1739	Flood Control Zone #4 Service Charge (Maintain Santa Maria River Levee)	B 2 B 2
1740	C S A #1F Service Charge (Central Septic/Drainage)	B 2
1742	C S A #1A Service Charge (Maintain Storm Drains and Septic Systems) Galaxy Park & Other Nipomo Areas)	B 2
1743	C S A #1A Credit - Parkway	B 2
1746	C S A #7A Service Charge - Oak Shores (Sewer Collection and Treatment)	B 2
1751	Flood Control Zone #1 Service Charge (Arroyo Grande Creek Improvements)	B 2
1752	Flood Control Zone #1A Service Charge (Maintenance Los Berros Creek)	B 2

FUND	SPECIAL ASSESSMENTS	CONTACT OFFICE
1774	Flood Control Zone #16 Service Charge (Nipomo Self-Help Housing Development)	B 2
1795	C S A #21 - Road Burton	B 3
1796	C S A #21 - Road Top of the World	B 3
1798	C S A #21 - Road Camborne	B 3
1799	C S A #1 - Service Charge (Sewer Service)	B 2
1808	C S A #9I - Emergency Fire	B 3
1816	C S A #18 - Service Charge	B 3
1828	C S A #21 - Road Windsor	B 3
1829	C S A #21 - Road Alban	B 3
1830	C S A #21 - Road Ashby Lane	B 3
1832	Flood Control Zone #16 - General Operations	B 2
1839	C S A #23 Delinquent Avail - Santa Margarita	B 3
1845	C S A #18 Delinquent Avail - Co. Club Estates	B 3
1846	C S A #16-1 Delinquent Avail - Shandon	B 3
1847	C S A #7A Delinquent Avail - Oak Shores	B 2
1852	C S A #9 - Road Ash Street	B 3
1854	C S A #21 - IMP CO-OP Bradford	B 3
1858	C S A #21 IMP CO-OP Madison St	B 3
1859	C S A #21 IMP CO-OP Castle Street	B 3
1887	Nipomo Lighting "E" Special Tax	B 3
1891	Flood Control Zone #1 BA Spec Tax 2006	B 2
1892	Flood Control Zone #1A BA Spec Tax 2006	B 2
1900	Flood Control Zone #18 Landscape MTC	B 1
2000	C S A #21 Orville	B 3
	CITY OF ARROYO GRANDE	
1764	Arroyo Grande Landscape TR1158	C
1765	Arroyo Grande Landscaping/Lighting A/D	C
1893	Arroyo Grande Parkside Village A/D Landscape/Ltg	C
1895	AG Grace Lane A/D (Maintenance/Improvements)	C

CSA = County Service Area **CSD = County Services District**

FISCAL YEAR 2011-2012
SPECIAL ASSESSMENTS AND CHARGES

FUND	SPECIAL ASSESSMENTS	CONTACT OFFICE	FUND	SPECIAL ASSESSMENTS	CONTACT OFFICE
	CITY OF ATASCADERO			**CAYUCOS FIRE**	
1704	Atascadero - Lobos Lane Maint Dist 83-1	D 2	1714	Cayucos Fire Special Tax	I
1705	Atascadero - Sonora/Pinal Maint Dist 83-2	D 2	1725	Cayucos Weed Abatement	I
1712	Atascadero - CFD 2005-1 (Mello Roos)	D 1			
1744	Atascadero Landscape Ltng 1	D 2		**CAYUCOS SANITARY**	
1745	Atascadero Landscape Ltng 2	D 2	1715	Cayucos Delinquent Sewer	J
1763	Atascadero Landscape Ltng 3	D 2	1778	Cayucos Delinquent Garbage	J
1782	Atascadero Landscape Street Drain 2	D 2			
1783	Atascadero Landscape Street Drain 3	D 2		**CRESTON CSD**	
1784	Atascadero Landscape Street Drain 1	D 2	1716	Creston Hills Ranch	CC
1790	Atascadero - Maleza Avenue Maint Dist 83-3	D 2			
1791	Atascadero - San Fernando Rd Maint A/D 84-1	D 2		**GROUND SQUIRREL HOLLOW CSD**	
1793	Atascadero - Service Charge Sewer	D 1	1888	Ground Squirrel Hollow	EE
1802	Atascadero - Aguila Avenue Maint Dist 86-3	D 2			
1803	Atascadero - Pinal/Escarpa Maint Dist 86-2	D 2		**CITY OF GROVER BEACH**	
1804	Atascadero - Cayucos Avenue Maint Dist 86-4	D 2	0240	Grover Beach Fire Abatement	GG
1805	Atascadero - Falda Road Maint Dist 86-1	D 2			
1886	Atascadero - El Camino Real Assessment Dist	D 2		**HERITAGE CSD**	
			1875	Heritage Ranch CSD – Water/Sewer	L
	ATASCADERO FIRE DEPARTMENT		1975	Heritage Ranch – San Miguel Delq. Solid Waste	L
1726	Atascadero Fire Abatement	E			
				INDEPENDENCE CSD	
	CALIFORNIA VALLEY CSD		1877	Independence CSD – Road	M
1786	California Valley CSD Road	F			
1894	California Valley CSD Delinquent Trash	F		**LINNE CSD**	
			1753	Linne CSD Fire and Road Assessment	N
	CAMBRIA HOSPITAL DISTRICTS				
1806	Cambria Community Health Care District	G		**CITY OF MORRO BAY**	
	(Upgrade Ambulance and Equipment)		1837	Morro Bay Cloisters Assessment District	O
			1840	Morro Bay Solid Waste Assessment	O
	CAMBRIA CSD		1842	Morro Bay No Point Assessment District	O
0180	Cambria Water Availability	H	1843	Morro Bay Storm Drain #1	O
1768	Cambria Sewer Availability	H			
1885	Cambria CSD Fire	H			
1950	Cambria Delinquent Waste	H			

CSA = County Service Area

CSD = County Services District

FISCAL YEAR 2011-2012
SPECIAL ASSESSMENTS AND CHARGES

FUND	SPECIAL ASSESSMENTS	CONTACT OFFICE	FUND	SPECIAL ASSESSMENTS	CONTACT OFFICE
	NIPOMO CSD			**SQUIRE CANYON CSD**	
1800	Nipomo CSD Black Lake Lighting	P	1777	Squire Canyon Road Improvement	X
1801	Nipomo CSD Landscape #1	P			
1807	Nipomo CSD Delinquent Solid Waste	P		**TEMPLETON CSD**	
			1754	Templeton Weed Abatement	Y
1720	Nipomo CSD Assessment Dist #93-1	BB	1757	Templeton CSD 98-1 Tract 2229	Y
			1772	Templeton CSD 99-1 Tract 2273	Y
	OCEANO CSD		1773	Templeton CSD 97-1 Tract 2057	Y
0310	Oceano Weed Abatement	GG	1776	Templeton CSD 02-1 Tract 2348	Y
1766	Oceano CSD Delinquent Trash	Q			
				LOS OSOS CSD	
	CITY OF PASO ROBLES		1699	Los Osos CSD Delinquent Water Charge	FF
1749	Paso Robles Fire / Weed Abatement	R 2	1713	Los Osos Waste Treatment	AA
1788	Paso Robles CFD (Mello Roos)	T	1731	Los Osos CSD Drainage 9J	AA
1863	Paso Lighting/Landscaping #1	R 1	1748	Los Osos Delinquent Solid Waste	FF
1963	Paso Drainage Maintenance A/D	T	1759	Los Osos CSD Special Fire Tax	AA
			1760	Los Osos CSD Service Charge	AA
	CITY OF PISMO BEACH		1761	Los Osos CSD Septic/Lighting	AA
0290	Pismo Beach Fire Abatement	S			
1775	Pismo Beach – Water Tax	U		**SAN MIGUEL**	
			0805	San Miguel Delinquent Water / Sewer	HH
	S.M. CONSERVATION DIST		0828	San Miguel Weed Abatement	HH
1702	Santa Maria Valley Water Conservation District – Twitchell Reservoir	V			
	CITY OF SAN LUIS OBISPO				
1722	City of SLO Delinquent Waste	W			
1890	Safety Inspection Fee	W			

There are a number of special assessments and special charges which are levied on the properties benefited. A special assessment is any assessment levied pursuant to the improvement acts of the State of California, which are liens upon a specific parcel of property, i.e., Atascadero Assessment (Sewer) District #1, etc. A special charge is levied against specific properties for services performed, i.e., Weed Abatement, Water Availability, etc. The special assessments and special charges appear on the tax bill following "AV Tax Subtotal".

CSA = County Service Area **CSD = County Services District**

CONTACT OFFICES			
A	**County Auditor-Controller** Room D220, 1055 Monterey, County Government Center San Luis Obispo, CA 93408 (805) 781-5031 Attn: Kathleen Stewart	**F**	**California Valley Community Services District** P.O. Box 3094 California Valley, CA 93453 (805) 475-2211 Attn: Sharee Washer
B	**County Public Works** Room 207, County Government Center San Luis Obispo, CA 93408 (805) 781-5252 Attn: Jennie Brunick **B 2** Attn: Ken Cordoza – 781-5294 **B 4** Sherri Weiss **B 3** Attn: Pam Duffield **B 5** Merilee Wilhelm	**G**	**Cambria Community Healthcare District** 2535 Main Street Cambria, CA 93428 (805) 927-8304 Attn: Heidi Holmes
C	**City of Arroyo Grande** 300 East Branch Street Arroyo Grande, CA 93420 (805) 473-5430 Attn: Ryan Cornell **GG** Nancy Haglund (Weed Abatement)	**H**	**Cambria Community Services District** P.O. Box 65 Cambria, CA 93428 (805) 927-6118 Attn: Alleyne Labossiere
D	**City of Atascadero** 6500 Palma Avenue Atascadero, CA 93422 (805) 470-3486 **D 2 Attn:** Jeri Rangel **D 1** Attn: Valerie Humphrey 470-3430	**H**	**Cambria Fire Department** P.O. Box 65 Cambria, CA 93428 (805) 927-6118 Attn: Alleyne Labossiere
E	**City of Atascadero Fire Department** 6005 Lewis Avenue Atascadero, CA 93422 (805) 470-3300 Attn: Ellen Perkins	**I**	**Cayucos Fire District** P.O. Box 707 Cayucos, CA 93430 (805) 995-3372 Attn: Lori Mozden, Secretary

CONTACT OFFICES

J	**Cayucos Sanitary District** P.O. Box 333 Cayucos, CA 93430-0333 (805) 995-3290 Attn: Anita Rebich	**O**	**City of Morro Bay** 595 Harbor Street Morro Bay, CA 93442 (805) 772-6201 Attn: Susan Slayton
K	**City of Grover Beach** 154 South 8th Street Grover Beach, CA 93433-2073 (805) 473-4567 Attn: Donna McMahon **GG** Attn: Nancy Haglund (Weed Abatement)	**P**	**Nipomo Community Services District** P.O. Box 326 Nipomo, CA 93444 (805) 929-1133 Attn: Lisa Bognuda
L	**Heritage Community Services District** 4870 Heritage Road Paso Robles, CA 93446 (805) 227-6230 Attn: Debbie Fransen	**Q**	**Oceano Community Services District** P.O. Box 599 Oceano, CA 93445 (805) 481-6730 Attn: Carol Ann Pardo **GG** Nancy Haglund (Weed Abatement)
M	**Independence Ranch CSD** 6289 Hawk Ridge Place San Miguel, CA 93451 (805) 595-5431 Attn: John Eulberg	**R**	**City of Paso Robles** 821 Pine Street, Suite A Attn: Jim Throop Paso Robles, CA 93446 (805) 237-3999 Ext. 6650 **R 1** Attn: Dennis Fransler 237-4742 **R 2** Attn: Ken Johnson 227-7560
N	**Linne Community Services District** 6115 Wild Horse Paso Robles, CA 93446 (805) 239-8179 Attn: Martha James	**S**	**City of Pismo Beach Fire Department** 760 Mattie Road Pismo Beach, CA 93449 (805) 773-7031 Attn: Michelle Pearson

CONTACT OFFICES			
T	**Willdan Financial Services** 27368 Via Industria, Suite 110 Temecula, CA 92590 (866) 807-6864 Attn: Nadia Benali	**Y**	**Templeton Community Services District** P.O. Box 780 Templeton, CA 93465 (805) 434-4900 Attn: Natalie Klock
U	**City of Pismo Beach** 760 Mattie Road Pismo Beach, CA 93449 (805) 773-7012 Attn: Susan West-Jones	**AA**	**Wallace & Associates** 512 Clarion Court San Luis Obispo CA 93401-8177 (805) 544-4011 Attn: Lonnie Richardson-Lepore
V	**Santa Maria Valley Water Conservation** P.O. Box 364 Santa Maria, CA 93454 (805) 925-5212 Attn: Christy Griesemer	**BB**	**Special District Financing Administration** 437 West Grand Avenue Escondido, CA 92025 (800) 676-3680 (760) 233-2635 Attn: Jeff Hammill
W	**City of San Luis Obispo** 990 Palm Street San Luis Obispo, CA 93401-3249 (805) 781-7129 Judy Buonagu Attn: Jennifer Thompson / Judy Buonagu	**CC**	**Creston Community Services District** P.O. Box 513 Creston, CA 93432 (805) 226-9489 Attn: Judy Blankenship
X	**Squire Canyon District** 612 Clarion San Luis Obispo, CA 93401 (805) 544-4011 Attn: Lonnie @ Wallace Group Manager	**DD**	**San Simeon Community Services District** 111 Pico Avenue San Simeon, CA 93452 (805) 927-4778 Attn: Charlie Grace (Mgr) Renee Lundy (Office Mgr)

CONTACT OFFICES

EE	**Ground Squirrel Hollow CSD** 5915 Silverado Place Paso Robles CA 93446 (805) 238-7040 Attn: Lonnie @ Wallace Group	**GG**	**Five Cities Fire Authority Headquarters Station 66** 140 Traffic Way Arroyo Grande, Ca. 93420 (805) 473-5490 Nancy Haglund (Weed Abatement)
FF	**Los Osos Community Services District** 2122 9th Street, Suite 102 / P.O. Box 6064 Los Osos, CA 93412-6064 (805) 528-9435 Attn: Ann Kudart Lonnie @ Wallace Group	**HH**	**San Miguel Community Service District** 1150 Mission Street San Miguel, Ca. 93451 (805) 467-3388 Attn: Tanya Mueller

REDEVELOPMENT

REDEVELOPMENT INCREMENT FOR 2011/2012

	ASSESSED VALUES					RECAP OF TOTAL	
	SECURED	UTILITY	TOTAL SEC'D	UNSEC	TOTAL A/V	TAX AMOUNTS TO RDA	
GROVER BEACH REDEVELOPMENT PROJECT							
Base Year	**1996-97**						
Frozen Base Value	80,461,536	0	80,461,536	3,297,917	83,759,453	1,076,350	CY Increment
Current Year Value	186,310,110	0	186,310,110	5,084,387	191,394,497	(27,097)	Prior Year Adjmt
Incrmt/Decrmt Value	105,848,574	0	105,848,574	1,786,470	107,635,044	3,187	Total Adjusted Debt
						1,052,440	Total Adj'd Increment
FIVE CITIES REDEVELOPMENT PROJECT							
Base Year	**1987-88**						
Frozen Base Value	12,426,921	0	12,426,921	938,947	13,365,868	1,246,520	CY Increment
Current Year Value	116,558,785	0	116,558,785	21,459,121	138,017,906	(2,156)	Prior Year Adjmt
Incrmt/Decrmt Value	104,131,864	0	104,131,864	20,520,174	124,652,038	1,244,364	Total Adj'd Increment
PASO ROBLES REDEVELOPMENT PROJECT							
Base Year	**1986-87**						
Frozen Base Value	123,422,199	100,800	123,522,999	14,019,621	137,542,620	4,341,689	CY Increment
Current Year Value	532,307,867	274,428	532,582,295	39,129,245	571,711,540	(165,375)	Prior Year Adjmt
Incrmt/Decrmt Value	408,885,668	173,628	409,059,296	25,109,624	434,168,920	4,176,314	Total Adj'd Increment
ARROYO GRANDE REDEVELOPMENT PROJECT							
Base Year	**1996-97**						
Frozen Base Value	108,721,778	418,030	109,139,808	14,219,858	123,359,666	1,397,724	CY Increment
Current Year Value	244,722,178	475,100	245,197,278	17,934,846	263,132,124	(74,033)	Prior Year Adjmt
Incrmt/Decrmt Value	136,000,400	57,070	136,057,470	3,714,988	139,772,458	4,029	Total Adjusted Debt
						1,327,720	Total Adj'd Increment
ATASCADERO REDEVELOPMENT PROJECT							
Base Year	**1998-99**						
Frozen Base Value	258,107,375	52,785	258,160,160	23,611,074	281,771,234	3,281,087	CY Increment
Current Year Value	578,837,003	28,500	578,865,503	31,014,378	609,879,881	(103,677)	Prior Year Adjmt
Incrmt/Decrmt Value	320,729,628	(24,285)	320,705,343	7,403,304	328,108,647	9,134	Total Adjusted Debt
						3,186,544	Total Adj'd Increment
GROVER BEACH INDUSTRIAL ENHANCEMENT REDEVELOPMENT PROJECT							
Base Year	**2003-2004**						
Frozen Base Value	43,543,375	0	43,543,375	4,862,884	48,406,259	225,198	Curr Yr Increment
Current Year Value	63,659,245	0	63,659,245	7,266,848	70,926,093	(3,720)	Prior Year Adjmt
Incrmt/Decrmt Value	20,115,870	0	20,115,870	2,403,964	22,519,834	665	Total Adjusted Debt
						222,143	Total Adj'd Increment

TAX RATES

BY FUND &

BY TAX RATE AREA

SUMMARY OF BONDS LEVIED

EXPLANATION OF TAX RATES

Maximum Tax Rate

Section 98(a) of the Revenue and Taxation Code directs the County to levy an ad valorem property tax on taxable assessed value at a rate equal to one dollar ($1) per hundred dollars ($100) of full value.

Tax Rates for General Obligation Bonds or Other Indebtedness

Under Section 93(a) of the Revenue and Taxation Code, a tax rate may be levied to make annual payments for interest and principal on general obligation bonds or certain other indebtedness approved by the voters. In this publication the maximum tax rate, in addition to any voter approved bond rate, is noted for each tax rate area and is multiplied by the net assessed value of each taxable property for tax extension.

Unitary Roll

The State Board of Equalization (BOE) is responsible for determining the value for certain companies with facilities located in San Luis Obispo County, which are part of a multi-county regulated public utility. In 2007-08, as the result of AB2670, the BOE was required to remove the Regulated Railway values from the non-operating non-unitary local tax rate areas (TRAs) and assess this property as Unitary in its own TRA 000-002. A countywide average debt rate is set yearly to be applied to all unitary and operating non-unitary property billed for the State Board Unitary roll. The tax rate for this year will show under the first two tax rate areas, 000-001 and 000-002. This serves to equalize the unitary value throughout the County to all taxing jurisdictions.

Mello-Roos Bonds & Special Taxes

The Mello-Roos Community Facilities Act is a tax-based financing method that authorizes local governments to establish community facilities districts (CFDs) within which they may levy special taxes and issue bonds, with approval of two-thirds of the district's landowners, to finance open space acquisition, maintenance, and other programs. There are currently two Mello-Roos CFDs levying special taxes for services being administered by the cities of Atascadero and Paso Robles.

State Water Project

The State Water tax rate is the result of a water supplement agreement between the SLO County Flood Control District and the California State Department of Water Resources (DWR), entered into in 1963, and is charged to every parcel within the County of San Luis Obispo. The revenue generated by this tax rate is used solely to make the contractual payments required by the DWR agreement, which is currently set to expire in 2035. Questions on the State Water tax rate should be directed to Sherri Weiss at 781-5296.

COUNTY OF SAN LUIS OBISPO
BOARD OF SUPERVISOR APPROVED
SCHEDULE OF TAX RATES
2011-2012

FUND	TAXING AGENCY	PRIOR YEAR 2009-2010 TAX RATE	**CURR YEAR 2011-2012 TAX RATE**
	COUNTYWIDE TAX RATES		
	CONTRACT		
0646	STATE WATER BOND	0.00290%	**0.00300%**
	DEBT SERVICE		
0114	UNITARY DEBT SERVICE	0.04587%	**0.04600%**
	INCORPORATED CITIES AND SPECIAL DISTRICT BONDS		
1042	LOPEZ DAM RETROFIT	0.00972%	**0.00972%**
1101	CITY OF ARROYO GRANDE FIRE	0.00817%	**0.00817%**
1125	CITY OF PASO ROBLES	0.07480%	**0.06970%**
1172	WATERWORKS # 1, ZONE A	0.00460%	**0.00500%**
1189	CSA # 16, IMPROVEMENT AREA 1	0.01670%	**0.02470%**
	SCHOOL DISTRICT GENERAL OBLIGATION BONDS		
	LEASE/PURCHASE REVENUE FINANCING		
1275	ATASCADERO UNIFIED OVERRIDE	0.09750%	**0.00000%**
	DEBT SERVICE		
1249	LUCIA MAR UNIFIED - 2005 A Refunding of 1997 A	0.00934%	**0.00964%**
1251	LUCIA MAR UNIFIED - 2006 A Refunding of 2004 A	0.01980%	**0.02020%**
1276	ATASCADERO UNIFIED - 2010 Series A	0.00000%	**0.04419%**
1512	CAYUCOS ELEM - 2004 Series A	0.02614%	**0.02641%**
1514	CAYUCOS ELEM - 2006 Series A	0.01790%	**0.01790%**
1525	SANTA MARIA JT HSD - 2000	0.02342%	**0.02412%**
1526	SANTA MARIA JT HSD - 2004	0.01963%	**0.01963%**
1534	HANCOCK COMM COLLEGE - 2006 Series A	0.02500%	**0.02500%**
1547	SHANDON UNIFIED - 2004 A Refunding of 1989 A	0.00307%	**0.00000%**
1549	SAN MIGUEL ELEM - 2000 Series A	0.03913%	**0.04313%**
1548	COAST UNIFIED - 1998 Series A	0.00586%	**0.00604%**
1550	COAST UNIFIED - 2002 Series A	0.02710%	**0.02910%**
1570	PASO ROBLES UNIFIED - 2006 Series A	0.01190%	**0.01190%**
		Total of Rates Levied =	0.44355%

COUNTY OF SAN LUIS OBISPO - AUDITOR-CONTROLLER SUMMARY OF BONDS LEVIED

GENERAL OBLIGATION BONDS - (Voter Approved at General Election)

TAX FUND NUMBER	2011-2012 TAX RATE	DISTRICT NAME	DATE OF ISSUANCE	DEBT SERVICE PAYMENTS DUE	FINAL MATURITY
0114	0.04600	Unitary Debt Rate	R&T Code §100	N/A	On Going
0646	0.00300	State Water Contract-Dept of Water Resources Agreement	02-26-1963	Jan & July	07-01-2035
1042	0.00972	Lopez Dam - Retrofit	10-01-2000	Mar & Sept	09-02-2030
1101	0.00817	City of Arroyo Grande - Fire Station Expansion	08-01-2003	Feb & Aug	08-01-2023
1125	0.06970	City of Paso Robles - Niblick Bridge	07-01-1999	Feb & Aug	08-01-2027
1172	0.00500	San Miguel CSD - (SLO Co WW Dist #1) - Water Sys Imprvmnts	12-01-1975	April 1	12-01-2015
1189	0.02470	SLO CSA #16 - Imprvmnt #1 - Water System Improvements	04-01-1976	April 1	04-01-2016
1249	0.00964	Lucia Mar Unified - 1997 Series A	08-01-1997	Feb & Aug	08-01-2017
		Lucia Mar Unified - 2005A Rfnd'g of 1997A	03-02-2005	Feb & Aug	08-01-2022
		Lucia Mar Unified - 1997 Series B	02-20-2002	Feb & Aug	08-01-2023
1251	0.02020	Lucia Mar Unified - 2004 Series A	06-16-2004	Feb & Aug	08-01-2028
		Lucia Mar Unified - 2006A Rfnd'g of 2004A	03-30-2006	Feb & Aug	08-01-2022
1275	0.00000	Atascadero Unified Override	08-02-1977	Paid	2010-2011
1276	0.04419	Atascadero Unified - 2010 Series A	06-21-2011	Feb & Aug	08-01-2040
1512	0.02641	Cayucos Elementary - 2004 Series A	03-15-2005	Feb & Aug	08-01-2029
		Cayucos Elementary - 2004 Series B	02-23-2004	Feb & Aug	08-01-2041
1514	0.01790	Cayucos Elementary - 2006 Series A	02-21-2007	Feb & Aug	08-01-2031
1525	0.02412	Santa Maria Joint High - 2000 Series A	03-01-2001	Feb & Aug	08-01-2017
		Santa Maria Joint High - 2000 Series B	03-01-2003	Feb & Aug	08-01-2024
1526	0.01963	Santa Maria Joint High - 2004 Series A	02-23-2005	Feb & Aug	02-01-2030
		Santa Maria Jt Hi-2006A Part Rfnd 2000A-B	05-03-2006	Feb & Aug	08-01-2020
1534	0.02500	Allan Hancock Comm College - 2006A	09-25-2006	Feb & Aug	08-01-2031
1547	0.00000	Shandon Unified - 2004A Rfnd'g 98A & 93A	12-01-1993	Feb & Aug	08-01-2016
1548	0.00604	Coast Unified - 1998A Issue	08-10-1998	Feb & Aug	08-01-2018
		Coase Unified - 2011A Refnd'g of 1998A	03-23-2011	Feb & Aug	08-01-2023
1549	0.04313	San Miguel Elementary	05-18-2000	June 15	06-15-2025
1550	0.02910	Coast Unified - 2002 Series A	08-08-2002	Feb & Aug	08-01-2027
		Coast Unified - 2002 Series B	07-01-2003	Feb & Aug	08-01-2041
		Coast Unified - 2011A Refnd'g of 2002 A&B	06-01-2011	Feb & Aug	08-01-2023
1570	0.01190	Paso Robles Unified - 2006 Series A	08-01-2007	Feb & Aug	09-01-2031
		Paso Robles Unified - 2006 Series 2010 A	06-01-2010	Mar & Sept	09-01-2045
		Paso Robles Unified - 2006 Series 2010 B	06-01-2010	Mar & Sept	09-01-2040
	0.44355				

1915 ACT BONDS - (Proposition 218 Ballot Approval - After 1996)

FUND	INTEREST RATE	DISTRICT NAME	YEAR OF ISSUANCE	DEBT SERVICE PAYMENTS DUE	FINAL MATURITY
1170	3.250%	San Luis Obispo Co A/D - Los Osos Swr (USDA) - Sewer	2012	Mar & Sept	09-02-2051
1171		San Luis Obispo Co A/D - Los Osos Swr (SRF) - Sewer	Pending		
1188	3.5%-5.125%	North Mesa Assessment District - Road	1999	Mar & Sept	09-02-2018
1193	2.955%	San Miguel Assmt Dist - A } - Water Quality	1994	April & Oct	04-01-2025
1194	4.5%-6.85%	San Miguel Assmt Dist - B } " "	1994	Mar & Sept	09-02-2019
1195	5.450%	Sherwood Drive Assmt District - Undrgrnd Utility	2006	Mar & Sept	09-02-2026
1196	5.000%	Cambria Assmt Dist - Flood Control	2006	July & Jan	09-02-2016
1199	5.000%	Eucalyptus Road Assmt District - Road	1996	Mar & Sept	09-02-2016

SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2011-2012

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
Unitary & Unitary Railroad									
		000-001	1.04600						
		000-002	1.04600						
City of Arroyo Grande									
	Lucia Mar Unified	001-000	1.05073	1.00000	.00300	.00817	.02984		.00972
		001-002	1.05073	1.00000	.00300	.00817	.02984		.00972
		001-003	1.05073	1.00000	.00300	.00817	.02984		.00972
		001-006	1.05073	1.00000	.00300	.00817	.02984		.00972
		001-007	1.05073	1.00000	.00300	.00817	.02984		.00972
		001-009	1.05073	1.00000	.00300	.00817	.02984		.00972
		001-011	1.05073	1.00000	.00300	.00817	.02984		.00972
		001-012	1.05073	1.00000	.00300	.00817	.02984		.00972
		001-013	1.05073	1.00000	.00300	.00817	.02984		.00972
		001-014	1.05073	1.00000	.00300	.00817	.02984		.00972
		001-016	1.05073	1.00000	.00300	.00817	.02984		.00972
		001-019	1.05073	1.00000	.00300	.00817	.02984		.00972
		001-020	1.05073	1.00000	.00300	.00817	.02984		.00972
		001-023	1.05073	1.00000	.00300	.00817	.02984		.00972
		001-024	1.05073	1.00000	.00300	.00817	.02984		.00972
		001-025	1.05073	1.00000	.00300	.00817	.02984		.00972
		001-026	1.05073	1.00000	.00300	.00817	.02984		.00972
		001-027	1.05073	1.00000	.00300	.00817	.02984		.00972
		001-028	1.05073	1.00000	.00300	.00817	.02984		.00972
		001-029	1.05073	1.00000	.00300	.00817	.02984		.00972
		001-030	1.04101	1.00000	.00300	.00817	.02984		
		001-031	1.05073	1.00000	.00300	.00817	.02984		.00972

SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2011-2012

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
City of Paso Robles									
	Paso Unified	002-000	1.08460	1.00000	.00300	.06970	.01190		
		002-001	1.08460	1.00000	.00300	.06970	.01190		
		002-002	1.08460	1.00000	.00300	.06970	.01190		
		002-003	1.08460	1.00000	.00300	.06970	.01190		
		002-005	1.08460	1.00000	.00300	.06970	.01190		
		002-006	1.08460	1.00000	.00300	.06970	.01190		
		002-007	1.08460	1.00000	.00300	.06970	.01190		
		002-008	1.08460	1.00000	.00300	.06970	.01190		
		002-009	1.08460	1.00000	.00300	.06970	.01190		
		002-010	1.08460	1.00000	.00300	.06970	.01190		
		002-014	1.08460	1.00000	.00300	.06970	.01190		
		002-016	1.08460	1.00000	.00300	.06970	.01190		
		002-018	1.08460	1.00000	.00300	.06970	.01190		
		002-019	1.08460	1.00000	.00300	.06970	.01190		
		002-022	1.08460	1.00000	.00300	.06970	.01190		
		002-023	1.08460	1.00000	.00300	.06970	.01190		
		002-025	1.08460	1.00000	.00300	.06970	.01190		
		002-026	1.08460	1.00000	.00300	.06970	.01190		
		002-027	1.08460	1.00000	.00300	.06970	.01190		
	Templeton Unified	002-028	1.07270	1.00000	.00300	.06970			
	Paso Unified	002-032	1.08460	1.00000	.00300	.06970	.01190		
		002-033	1.08460	1.00000	.00300	.06970	.01190		
		002-034	1.08460	1.00000	.00300	.06970	.01190		
		002-038	1.08460	1.00000	.00300	.06970	.01190		
		002-039	1.08460	1.00000	.00300	.06970	.01190		
		002-040	1.08460	1.00000	.00300	.06970	.01190		
		002-041	1.08460	1.00000	.00300	.06970	.01190		
		002-042	1.08460	1.00000	.00300	.06970	.01190		
	Templeton Unified	002-043	1.07270	1.00000	.00300	.06970			

SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2011-2012

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
City of San Luis Obispo									
	San Luis Coastal Unified	003-000	1.00300	1.00000	.00300				
		003-001	1.00300	1.00000	.00300				
		003-005	1.00300	1.00000	.00300				
		003-008	1.00300	1.00000	.00300				
		003-012	1.00300	1.00000	.00300				
		003-013	1.00300	1.00000	.00300				
		003-014	1.00300	1.00000	.00300				
		003-015	1.00300	1.00000	.00300				
		003-016	1.00300	1.00000	.00300				
		003-017	1.00300	1.00000	.00300				
		003-018	1.00300	1.00000	.00300				
		003-019	1.00300	1.00000	.00300				
		003-020	1.00300	1.00000	.00300				
		003-021	1.00300	1.00000	.00300				
		003-022	1.00300	1.00000	.00300				
City of Pismo Beach									
	Lucia Mar Unified	004-001	1.04256	1.00000	.00300		.02984		.00972
		004-002	1.04256	1.00000	.00300		.02984		.00972
		004-003	1.04256	1.00000	.00300		.02984		.00972
		004-004	1.03284	1.00000	.00300		.02984		
		004-005	1.04256	1.00000	.00300		.02984		.00972
		004-006	1.03284	1.00000	.00300		.02984		
		004-007	1.03284	1.00000	.00300		.02984		
	San Luis Coastal	004-008	1.00300	1.00000	.00300				
		004-009	1.00300	1.00000	.00300				
		004-013	1.01272	1.00000	.00300				.00972
		004-014	1.01272	1.00000	.00300				.00972
		004-015	1.01272	1.00000	.00300				.00972
	Lucia Mar Unified	004-016	1.03284	1.00000	.00300		.02984		
		004-018	1.03284	1.00000	.00300		.02984		

SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2011-2012

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
City of Grover Beach									
	Lucia Mar Unified	005-000	1.04256	1.00000	.00300		.02984		.00972
		005-001	1.03284	1.00000	.00300		.02984		
		005-002	1.04256	1.00000	.00300		.02984		.00972
		005-004	1.04256	1.00000	.00300		.02984		.00972
		005-005	1.04256	1.00000	.00300		.02984		.00972
		005-006	1.04256	1.00000	.00300		.02984		.00972
		005-007	1.04256	1.00000	.00300		.02984		.00972
		005-009	1.04256	1.00000	.00300		.02984		.00972
		005-010	1.04256	1.00000	.00300		.02984		.00972
		005-015	1.04256	1.00000	.00300		.02984		.00972
		005-016	1.04256	1.00000	.00300		.02984		.00972
		005-017	1.04256	1.00000	.00300		.02984		.00972
		005-018	1.04256	1.00000	.00300		.02984		.00972
		005-019	1.04256	1.00000	.00300		.02984		.00972
		005-020	1.04256	1.00000	.00300		.02984		.00972
City of Morro Bay									
	Coast Unified (Cayucos Elem)	006-000	1.05335	1.00000	.00300		.00604	.04431	
	San Luis Coastal Unified	006-001	1.00300	1.00000	.00300				
		006-002	1.00300	1.00000	.00300				
		006-003	1.00300	1.00000	.00300				
		006-006	1.00300	1.00000	.00300				
City of Atascadero									
	Atascadero Unified	007-001	1.04719	1.00000	.00300		.04419		
		007-005	1.04719	1.00000	.00300		.04419		
		007-006	1.04719	1.00000	.00300		.04419		
		007-007	1.04719	1.00000	.00300		.04419		
		007-009	1.04719	1.00000	.00300		.04419		

SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2011-2012

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
City of Atascadero (cont'd)									
	Templeton Unified	007-010	1.00300	1.00000	.00300				
	Atascadero Unified	007-011	1.04719	1.00000	.00300		.04419		
		007-013	1.04719	1.00000	.00300		.04419		
		007-016	1.04719	1.00000	.00300		.04419		
		007-018	1.04719	1.00000	.00300		.04419		
		007-019	1.04719	1.00000	.00300		.04419		
		007-020	1.04719	1.00000	.00300		.04419		
		007-022	1.04719	1.00000	.00300		.04419		
		007-026	1.04719	1.00000	.00300		.04419		
		007-027	1.04719	1.00000	.00300		.04419		
		007-028	1.04719	1.00000	.00300		.04419		
		007-031	1.04719	1.00000	.00300		.04419		
		007-033	1.04719	1.00000	.00300		.04419		
		007-034	1.04719	1.00000	.00300		.04419		
		007-035	1.04719	1.00000	.00300		.04419		
		007-036	1.04719	1.00000	.00300		.04419		
		007-037	1.04719	1.00000	.00300		.04419		
		007-038	1.04719	1.00000	.00300		.04419		
		007-039	1.04719	1.00000	.00300		.04419		
		007-040	1.04719	1.00000	.00300		.04419		
		007-041	1.04719	1.00000	.00300		.04419		
		007-042	1.04719	1.00000	.00300		.04419		
		007-043	1.04719	1.00000	.00300		.04419		
		007-044	1.04719	1.00000	.00300		.04419		
Unincorporated areas of the County									
	Lucia Mar Unified	052-001	1.04256	1.00000	.00300		.02984		.00972
		052-002	1.03284	1.00000	.00300		.02984		
		052-003	1.03284	1.00000	.00300		.02984		

SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2011-2012

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
County	Lucia Mar Unified (cont'd)	052-004	1.04256	1.00000	.00300		.02984		.00972
		052-006	1.04256	1.00000	.00300		.02984		.00972
		052-007	1.03284	1.00000	.00300		.02984		
		052-008	1.04256	1.00000	.00300		.02984		.00972
		052-009	1.04256	1.00000	.00300		.02984		.00972
		052-011	1.04256	1.00000	.00300		.02984		.00972
		052-012	1.03284	1.00000	.00300		.02984		
		052-013	1.03284	1.00000	.00300		.02984		
		052-014	1.03284	1.00000	.00300		.02984		
		052-015	1.03284	1.00000	.00300		.02984		
		052-016	1.04256	1.00000	.00300		.02984		.00972
		052-018	1.04256	1.00000	.00300		.02984		.00972
		052-020	1.04256	1.00000	.00300		.02984		.00972
		052-021	1.04256	1.00000	.00300		.02984		.00972
		052-022	1.03284	1.00000	.00300		.02984		
		052-025	1.03284	1.00000	.00300		.02984		
		052-026	1.04256	1.00000	.00300		.02984		.00972
		052-027	1.04256	1.00000	.00300		.02984		.00972
		052-028	1.03284	1.00000	.00300		.02984		
		052-030	1.03284	1.00000	.00300		.02984		
		052-031	1.03284	1.00000	.00300		.02984		
		052-032	1.03284	1.00000	.00300		.02984		
		052-033	1.04256	1.00000	.00300		.02984		.00972
		052-034	1.03284	1.00000	.00300		.02984		
		052-035	1.03284	1.00000	.00300		.02984		
		052-036	1.03284	1.00000	.00300		.02984		
		052-038	1.03284	1.00000	.00300		.02984		
		052-039	1.03284	1.00000	.00300		.02984		
		052-040	1.03284	1.00000	.00300		.02984		
		052-041	1.03284	1.00000	.00300		.02984		
		052-042	1.03284	1.00000	.00300		.02984		

SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2011-2012

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
County	Lucia Mar Unified (cont'd)	052-044	1.03284	1.00000	.00300		.02984		
		052-045	1.03284	1.00000	.00300		.02984		
		052-046	1.03284	1.00000	.00300		.02984		
		052-047	1.03284	1.00000	.00300		.02984		
		052-049	1.03284	1.00000	.00300		.02984		
		052-050	1.03284	1.00000	.00300		.02984		
		052-051	1.03284	1.00000	.00300		.02984		
		052-052	1.04256	1.00000	.00300		.02984		.00972
		052-053	1.04256	1.00000	.00300		.02984		.00972
		052-054	1.04256	1.00000	.00300		.02984		.00972
		052-055	1.03284	1.00000	.00300		.02984		
		052-056	1.04256	1.00000	.00300		.02984		.00972
		052-058	1.04256	1.00000	.00300		.02984		.00972
		052-062	1.04256	1.00000	.00300		.02984		.00972
		052-064	1.04256	1.00000	.00300		.02984		.00972
		052-065	1.04256	1.00000	.00300		.02984		.00972
		052-066	1.04256	1.00000	.00300		.02984		.00972
		052-069	1.04256	1.00000	.00300		.02984		.00972
		052-072	1.03284	1.00000	.00300		.02984		
		052-075	1.03284	1.00000	.00300		.02984		
		052-077	1.03284	1.00000	.00300		.02984		
		052-078	1.04256	1.00000	.00300		.02984		.00972
		052-080	1.03284	1.00000	.00300		.02984		
		052-081	1.03284	1.00000	.00300		.02984		
		052-089	1.04256	1.00000	.00300		.02984		.00972
		052-091	1.03284	1.00000	.00300		.02984		
		052-093	1.03284	1.00000	.00300		.02984		
		052-094	1.03284	1.00000	.00300		.02984		
		052-095	1.03284	1.00000	.00300		.02984		
		052-096	1.03284	1.00000	.00300		.02984		
		052-097	1.03284	1.00000	.00300		.02984		

SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2011-2012

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
County	Lucia Mar Unified (cont'd)	052-098	1.03284	1.00000	.00300		.02984		
		052-100	1.03284	1.00000	.00300		.02984		
		052-101	1.03284	1.00000	.00300		.02984		
		052-102	1.03284	1.00000	.00300		.02984		
		052-103	1.03284	1.00000	.00300		.02984		
		052-104	1.03284	1.00000	.00300		.02984		
		052-108	1.03284	1.00000	.00300		.02984		
		052-110	1.03284	1.00000	.00300		.02984		
		052-111	1.03284	1.00000	.00300		.02984		
		052-112	1.03284	1.00000	.00300		.02984		
		052-113	1.03284	1.00000	.00300		.02984		
		052-114	1.03284	1.00000	.00300		.02984		
		052-115	1.03284	1.00000	.00300		.02984		
		052-116	1.04256	1.00000	.00300		.02984		.00972
		052-117	1.03284	1.00000	.00300		.02984		
		052-118	1.03284	1.00000	.00300		.02984		
		052-119	1.03284	1.00000	.00300		.02984		
		052-120	1.03284	1.00000	.00300		.02984		
		052-121	1.03284	1.00000	.00300		.02984		
		052-122	1.03284	1.00000	.00300		.02984		
		052-123	1.03284	1.00000	.00300		.02984		
		052-124	1.04256	1.00000	.00300		.02984		.00972
		052-125	1.03284	1.00000	.00300		.02984		
		052-126	1.03284	1.00000	.00300		.02984		
		052-127	1.03284	1.00000	.00300		.02984		
		052-128	1.03284	1.00000	.00300		.02984		
		052-129	1.04256	1.00000	.00300		.02984		.00972
	Atascadero Unified	054-001	1.04719	1.00000	.00300		.04419		
		054-002	1.04719	1.00000	.00300		.04419		
		054-004	1.04719	1.00000	.00300		.04419		
		054-005	1.04719	1.00000	.00300		.04419		
		054-012	1.04719	1.00000	.00300		.04419		

SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2011-2012

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
		054-014	1.04719	1.00000	.00300		.04419		
County	Atascadero Unified (cont'd)	054-015	1.04719	1.00000	.00300		.04419		
		054-017	1.04719	1.00000	.00300		.04419		
		054-018	1.04719	1.00000	.00300		.04419		
		054-026	1.04719	1.00000	.00300		.04419		
		054-029	1.04719	1.00000	.00300		.04419		
		054-036	1.04719	1.00000	.00300		.04419		
		054-042	1.04719	1.00000	.00300		.04419		
		054-043	1.04719	1.00000	.00300		.04419		
		054-044	1.04719	1.00000	.00300		.04419		
		054-048	1.04719	1.00000	.00300		.04419		
		054-050	1.04719	1.00000	.00300		.04419		
		054-052	1.04719	1.00000	.00300		.04419		
		054-053	1.04719	1.00000	.00300		.04419		
		054-054	1.04719	1.00000	.00300		.04419		
		054-056	1.04719	1.00000	.00300		.04419		
		054-060	1.04719	1.00000	.00300		.04419		
		054-061	1.04719	1.00000	.00300		.04419		
		054-062	1.04719	1.00000	.00300		.04419		
		054-063	1.04719	1.00000	.00300		.04419		
		054-064	1.04719	1.00000	.00300		.04419		
		054-065	1.04719	1.00000	.00300		.04419		
		054-066	1.04719	1.00000	.00300		.04419		
	Coast Unified (Cayucos Elem)	063-001	1.05335	1.00000	.00300		.00604	.04431	
		063-002	1.05335	1.00000	.00300		.00604	.04431	
		063-003	1.05335	1.00000	.00300		.00604	.04431	
		063-005	1.05335	1.00000	.00300		.00604	.04431	
		063-006	1.05335	1.00000	.00300		.00604	.04431	
		063-007	1.05335	1.00000	.00300		.00604	.04431	
		063-008	1.05335	1.00000	.00300		.00604	.04431	

SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2011-2012

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
County	Coast Unified (Cayucos Elem)	063-009	1.05335	1.00000	.00300		.00604	.04431	
	(cont'd)	063-010	1.05335	1.00000	.00300		.00604	.04431	
		063-011	1.05335	1.00000	.00300		.00604	.04431	
		063-013	1.05335	1.00000	.00300		.00604	.04431	
		063-014	1.05335	1.00000	.00300		.00604	.04431	
		063-015	1.05335	1.00000	.00300		.00604	.04431	
		063-017	1.05335	1.00000	.00300		.00604	.04431	
		063-020	1.05335	1.00000	.00300		.00604	.04431	
		063-021	1.05335	1.00000	.00300		.00604	.04431	
		063-022	1.05335	1.00000	.00300		.00604	.04431	
	Coast Unified	063-023	1.03814	1.00000	.00300		.03514		
		063-024	1.03814	1.00000	.00300		.03514		
		063-025	1.03814	1.00000	.00300		.03514		
		063-026	1.03814	1.00000	.00300		.03514		
		063-027	1.03814	1.00000	.00300		.03514		
		063-028	1.03814	1.00000	.00300		.03514		
		063-029	1.03814	1.00000	.00300		.03514		
		063-030	1.03814	1.00000	.00300		.03514		
		063-031	1.03814	1.00000	.00300		.03514		
		063-033	1.05335	1.00000	.00300		.00604	.04431	
	Cuyama Unified	070-000	1.02800	1.00000	.00300			.02500	
		070-001	1.02800	1.00000	.00300			.02500	
	Paso Unified	104-001	1.01490	1.00000	.00300		.01190		
		104-002	1.01490	1.00000	.00300		.01190		
		104-003	1.01490	1.00000	.00300		.01190		
		104-004	1.01490	1.00000	.00300		.01190		
		104-005	1.01490	1.00000	.00300		.01190		
		104-008	1.01490	1.00000	.00300		.01190		
		104-009	1.01490	1.00000	.00300		.01190		
		104-012	1.01490	1.00000	.00300		.01190		

SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2011-2012

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
County	Paso Unified (cont'd)	104-013	1.01490	1.00000	.00300		.01190		
		104-014	1.01490	1.00000	.00300		.01190		
	Pleasant Elem	104-015	1.01490	1.00000	.00300		.01190		
		104-016	1.01490	1.00000	.00300		.01190		
	San Miguel Elem	104-017	1.05803	1.00000	.00300		.01190	.04313	
		104-018	1.05803	1.00000	.00300		.01190	.04313	
		104-019	1.05803	1.00000	.00300		.01190	.04313	
		104-020	1.05803	1.00000	.00300		.01190	.04313	
		104-021	1.05803	1.00000	.00300		.01190	.04313	
		104-022	1.05803	1.00000	.00300		.01190	.04313	
		104-023	1.05803	1.00000	.00300		.01190	.04313	
		104-024	1.05803	1.00000	.00300		.01190	.04313	
		104-025	1.05803	1.00000	.00300		.01190	.04313	
		104-026	1.06303	1.00000	.00300		.01190	.04313	.00500
		104-027	1.05803	1.00000	.00300		.01190	.04313	
		104-028	1.05803	1.00000	.00300		.01190	.04313	
		104-029	1.05803	1.00000	.00300		.01190	.04313	
		104-030	1.05803	1.00000	.00300		.01190	.04313	
		104-031	1.05803	1.00000	.00300		.01190	.04313	
		104-032	1.05803	1.00000	.00300		.01190	.04313	
		104-033	1.05803	1.00000	.00300		.01190	.04313	
		104-034	1.05803	1.00000	.00300		.01190	.04313	
		104-035	1.05803	1.00000	.00300		.01190	.04313	
		104-036	1.05803	1.00000	.00300		.01190	.04313	
		104-037	1.05803	1.00000	.00300		.01190	.04313	
		104-038	1.01490	1.00000	.00300		.01190		
	San Luis Coastal Unified								
		112-001	1.00300	1.00000	.00300				
		112-002	1.00300	1.00000	.00300				
	Fairview	112-005	1.00300	1.00000	.00300				
	Sunnyside	112-006	1.00300	1.00000	.00300				
		112-007	1.00300	1.00000	.00300				

SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2011-2012

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
County	San Luis Coastal Unified (cont'd)	112-009	1.00300	1.00000	.00300				
		112-011	1.00300	1.00000	.00300				
		112-012	1.00300	1.00000	.00300				
		112-013	1.01272	1.00000	.00300				.00972
		112-014	1.00300	1.00000	.00300				
		112-015	1.00300	1.00000	.00300				
		112-016	1.01272	1.00000	.00300				.00972
		112-018	1.01272	1.00000	.00300				.00972
		112-020	1.00300	1.00000	.00300				
		112-021	1.01272	1.00000	.00300				.00972
		112-022	1.00300	1.00000	.00300				
		112-023	1.01272	1.00000	.00300				.00972
		112-025	1.00300	1.00000	.00300				
	Bellvue/Santa Fe	112-030	1.00300	1.00000	.00300				
		112-032	1.00300	1.00000	.00300				
		112-034	1.01272	1.00000	.00300				.00972
		112-036	1.01272	1.00000	.00300				.00972
		112-038	1.00300	1.00000	.00300				
		112-040	1.00300	1.00000	.00300				
		112-041	1.01272	1.00000	.00300				.00972
		112-044	1.01272	1.00000	.00300				.00972
	Laguna	112-045	1.00300	1.00000	.00300				
		112-047	1.00300	1.00000	.00300				
		112-049	1.00300	1.00000	.00300				
		112-050	1.00300	1.00000	.00300				
	S L Coastal Unif-Los Ranchos	112-053	1.00300	1.00000	.00300				
		112-054	1.00300	1.00000	.00300				
		112-056	1.00300	1.00000	.00300				
		112-057	1.00300	1.00000	.00300				
	Bellvue/Santa Fe	112-058	1.00300	1.00000	.00300				
		112-059	1.00300	1.00000	.00300				

SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2011-2012

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
County	San Luis Coastal Unified (cont'd)	112-060	1.00300	1.00000	.00300				
		112-062	1.00300	1.00000	.00300				
	Los Ranchos	112-063	1.00300	1.00000	.00300				
	Sunnyside	112-065	1.00300	1.00000	.00300				
		112-067	1.00300	1.00000	.00300				
		112-068	1.00300	1.00000	.00300				
		112-069	1.00300	1.00000	.00300				
		112-070	1.00300	1.00000	.00300				
		112-073	1.00300	1.00000	.00300				
		112-074	1.00300	1.00000	.00300				
	Los Ranchos	112-075	1.00300	1.00000	.00300				
	Sunnyside	112-076	1.00300	1.00000	.00300				
		112-077	1.00300	1.00000	.00300				
		112-078	1.00300	1.00000	.00300				
		112-079	1.00300	1.00000	.00300				
	Los Ranchos	112-084	1.00300	1.00000	.00300				
		112-085	1.00300	1.00000	.00300				
	Laguna	112-086	1.00300	1.00000	.00300				
		112-092	1.00300	1.00000	.00300				
		112-093	1.00300	1.00000	.00300				
		112-094	1.01272	1.00000	.00300				.00972
	Avila	112-095	1.01272	1.00000	.00300				.00972
		112-096	1.00300	1.00000	.00300				
	Sunnyside	112-097	1.00300	1.00000	.00300				
		112-098	1.00300	1.00000	.00300				
		112-099	1.00300	1.00000	.00300				
		112-100	1.00300	1.00000	.00300				
	Laguna	112-101	1.00300	1.00000	.00300				
		112-102	1.00300	1.00000	.00300				
	Los Ranchos	112-103	1.00300	1.00000	.00300				
		112-104	1.00300	1.00000	.00300				

SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2011-2012

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Special District Bonds
County	Santa Maria Elementary/High	116-000	1.04675	1.00000	.00300		.04375		
	Shandon Unified	119-001	1.00300	1.00000	.00300				
		119-002	1.02770	1.00000	.00300				.02470
		119-005	1.00300	1.00000	.00300				
		119-006	1.00300	1.00000	.00300				
		119-009	1.00300	1.00000	.00300				
		119-010	1.00300	1.00000	.00300				
		119-011	1.02770	1.00000	.00300				.02470
		119-012	1.00300	1.00000	.00300				
		119-013	1.00300	1.00000	.00300				
	Templeton Unified	126-001	1.00300	1.00000	.00300				
		126-002	1.00300	1.00000	.00300				
		126-004	1.00300	1.00000	.00300				
		126-006	1.00300	1.00000	.00300				
		126-007	1.00300	1.00000	.00300				
		126-008	1.00300	1.00000	.00300				
		126-009	1.00300	1.00000	.00300				
		126-010	1.00300	1.00000	.00300				
		126-012	1.00300	1.00000	.00300				
		126-013	1.00300	1.00000	.00300				
		126-014	1.00300	1.00000	.00300				
		126-018	1.00300	1.00000	.00300				
		126-019	1.00300	1.00000	.00300				
		126-022	1.00300	1.00000	.00300				
		126-023	1.00300	1.00000	.00300				
		126-024	1.00300	1.00000	.00300				
		126-025	1.00300	1.00000	.00300				
		126-026	1.00300	1.00000	.00300				
		126-027	1.00300	1.00000	.00300				
		126-028	1.00300	1.00000	.00300				