

County of San Luis Obispo



TAX RATE INFORMATION & ASSESSED VALUATIONS

2016 – 2017

Prepared under the direction of
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ASSESSED VALUES

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

Lien Date

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

Supplemental Assessments

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

Secured Taxes

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

Tax Levy Distribution

The report entitled "AB-8 Revenue Estimates" lists all taxing jurisdictions within San Luis Obispo which receive a portion of the one-dollar (\$1) rate levied and collected countywide. The methods used for distributing these dollars are specified in the Revenue and Taxation Code. In recent years, several legislative bills have been passed that currently shift approximately \$61.0 million dollars annually away from San Luis Obispo County, Cities and Special Districts, which is deposited into the Educational Revenue Augmentation Fund (ERAF) from which the Sales & Use Tax and the Vehicle License Fees in Lieu of Property Taxes are deducted and then the balance, if any, is allocated to the various School Districts within San Luis Obispo County which reduces the State's responsibility to schools and helps balance the State's budget. These amounts change annually in proportion to the growth in local assessed values and sales taxes. The cumulative ERAF shift from local agencies for the period 1992-93 through 2016-17 now totals \$908.8 million.

Teeter Alternative Distribution Method

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

Proposition 8 – Assessed Value Reductions

A Proposition 8 reduction is a form of temporary assessment relief mandated by Revenue & Taxation Code §51 that may be applied when a property's taxable value exceeds the current market value (the price your property would sell for on the open market as of the January 1st lien date). The San Luis Obispo County Assessor, after reviewing a total 32,823 properties, was able to restore to Proposition 13 base value 2,031 previously reduced parcels, for a current year total of 30,418 parcels that remain under the Proposition 8 assessment relief. With partial or full value restoration of numerous parcels, the total net value change resulting from Proposition 8 was a positive \$566,000,000 for the 2016-2017 assessment year. Since the beginning of the current real estate market downturn in 2007, almost \$4.658 billion in cumulative assessed value has been removed from the San Luis Obispo County assessment roll of which over \$2.524 billion has been restored.

**COUNTY OF SAN LUIS OBISPO
COUNTYWIDE ASSESSED VALUES & EXEMPTIONS
FOR FISCAL YEAR 2016-2017**

		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	47,543,886,541	(774,368,036)	46,769,518,505	(331,453,256)	46,438,065,249	1,204,171,467	(66,574,535)	1,137,596,932	(49,000)	1,137,547,932
PIPELINE RIGHT-OF-WAY (Unitary)	Unitary	6,391,061		6,391,061		6,391,061					
SUB-TOTAL		47,550,277,602	(774,368,036)	46,775,909,566	(331,453,256)	46,444,456,310	1,204,171,467	(66,574,535)	1,137,596,932	(49,000)	1,137,547,932
AIRCRAFT							Aircraft 158,367,675	(1,238,350)	157,129,325	0	157,129,325
TOTAL LOCALLY ASSESSED		47,550,277,602	(774,368,036)	46,775,909,566	(331,453,256)	46,444,456,310	1,362,539,142	(67,812,885)	1,294,726,257	(49,000)	1,294,677,257
(2)											
STATE ASSESSED											
LOCAL UTILITY (NON-UNITARY)	Sec'd	23,771,533	0	23,771,533	0	23,771,533					
UNITARY RAILROAD	Unitary	8,785,623	0	8,785,623	0	8,785,623					
UNITARY	Unitary	2,875,907,402	0	2,875,907,402	0	2,875,907,402					
TOTAL STATE ASSESSED		2,908,464,558	0	2,908,464,558	0	2,908,464,558					
TOTAL SECURED ASSESSED VALUES	Sec'd	47,567,658,074	(774,368,036)	46,793,290,038	(331,453,256)	46,461,836,782					
TOTAL UNITARY ASSESSED VALUES	Unitary	2,891,084,086	0	2,891,084,086	0	2,891,084,086					
TOTAL COMBINED ASSESSED VALUES		50,458,742,160	(774,368,036)	49,684,374,124	(331,453,256)	49,352,920,868					
(1)											

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

COMBINED SECURED, UNSECURED & UNITARY ASSESSED VALUES						TOTAL OF COMBINED EXEMPTIONS	
		GROSS ASSESSED VALUE	OTHER EXEMPTIONS	ADJUSTED GROSS VALUE	HOMEOWNERS EXEMPTION		NET ASSESSED VALUE
LOCALLY ASSESSED - SECURED & UNSECURED							
SAN LUIS OBISPO COUNTYWIDE	Sec/Uns	48,748,058,008	(840,942,571)	47,907,115,437	(331,502,256)	47,575,613,181	(1,172,444,827)
PIPELINE RIGHT-OF-WAY (Unitary)	Unitary	6,391,061	0	6,391,061	0	6,391,061	0
SUB-TOTAL LOCALLY ASSESSED		48,754,449,069	(840,942,571)	47,913,506,498	(331,502,256)	47,582,004,242	(1,172,444,827)
AIRCRAFT	Aircraft	158,367,675	(1,238,350)	157,129,325	0	157,129,325	(1,238,350)
TOTAL LOCALLY ASSESSED		48,912,816,744	(842,180,921)	48,070,635,823	(331,502,256)	47,739,133,567	(1,173,683,177)
STATE ASSESSED							
LOCAL UTILITY	Secured	23,771,533	0	23,771,533	0	23,771,533	0
UNITARY	Unitary	2,884,693,025	0	2,884,693,025	0	2,884,693,025	0
TOTAL STATE ASSESSED		2,908,464,558	0	2,908,464,558	0	2,908,464,558	0
COMBINED ASSESSED VALUES							
SUB-TOTAL COMBINED ASSESSED VALUES	Sec/Uns/Unit	51,662,913,627	(840,942,571)	50,821,971,056	(331,502,256)	50,490,468,800	(1,172,444,827)
AIRCRAFT	Aircraft	158,367,675	(1,238,350)	157,129,325	0	157,129,325	(1,238,350)
TOTAL COMBINED ASSESSED VALUES	All	51,821,281,302	(842,180,921)	50,979,100,381	(331,502,256)	50,647,598,125	(1,173,683,177)
(4)						(3)	

**COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2016-2017**

FUND NUMBERS	DISTRICT	SECURED				AIRCRAFT (Not in totals)	UNSECURED			
		ADJUSTED GROSS ASSESSED VALUE <small>(Net of Other Exempts)</small>	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE		ADJUSTED GROSS ASSESSED VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE
COUNTYWIDE										
0001	SAN LUIS OBISPO COUNTY <small>(Includes Non-Unitary)</small>	46,769,518,505	331,453,256	46,438,065,249		157,129,325	1,137,596,932	49,000	1,137,547,932	
0110 0114	LOCAL UNITARY (Pipeline Right-of-Way)	6,391,061		6,391,061	0.11537					0.05288
0112 0114	UNITARY RAILROAD	8,785,623		8,785,623	0.11537					0.05288
0113 0114	UNITARY AIRCRAFT	2,875,907,402		2,875,907,402	0.11537					0.05288
COUNTYWIDE TOTAL		49,660,602,591	331,453,256	49,329,149,335		157,129,325	1,137,596,932	49,000	1,137,547,932	
0007	AIR POLLUTION CONTROL	46,769,518,505	331,453,256	46,438,065,249		157,129,325	1,137,596,932	49,000	1,137,547,932	
SPECIAL REVENUE FUNDS										
0002	ROADS	22,325,471,790	149,634,181	22,175,837,609		140,813,950	402,627,457	14,000	402,613,457	
0026	COUNTY LIBRARY	42,568,587,524	295,704,704	42,272,882,820		140,813,950	929,951,128	49,000	929,902,128	
CEMETERY DISTRICTS										
0837	ARROYO GRANDE CEMETERY	9,966,550,262	73,430,180	9,893,120,082		293,000	158,766,060		158,766,060	
0843	ATASCADERO CEMETERY	3,860,491,521	43,321,199	3,817,170,322			68,979,070		68,979,070	
0844	CAMBRIA CEMETERY	2,374,696,868	11,064,200	2,363,632,668			16,791,800		16,791,800	
0845	CAYUCOS-MORRO BAY CEMETERY	3,508,262,044	18,398,285	3,489,863,759			33,718,890		33,718,890	
0847	PASO ROBLES CEMETERY	5,865,550,654	47,374,152	5,818,176,502		4,237,000	148,784,452		148,784,452	
0851	SAN MIGUEL CEMETERY	1,020,394,170	6,178,200	1,014,215,970			13,339,373		13,339,373	
0852	SANTA MARGARITA CEMETERY	398,502,783	3,799,600	394,703,183			12,376,384		12,376,384	
0853	SHANDON CEMETERY	256,788,352	1,344,000	255,444,352			3,654,882		3,654,882	
0854	TEMPLETON CEMETERY	2,137,848,102	14,613,814	2,123,234,288		39,000	112,644,137		112,644,137	
CITIES										
0227 1101	ARROYO GRANDE & FIRE STA BOND	2,707,856,604	26,612,159	2,681,244,445	0.00000		45,043,543		45,043,543	0.00556
0229	ATASCADERO	3,514,927,775	39,153,399	3,475,774,376			63,972,138		63,972,138	
0231 1100	GROVER BEACH & 2014 ROAD BOND	1,507,554,753	12,444,600	1,495,110,153	0.03431		40,884,371		40,884,371	0.02400
0528	GROVER BEACH STREET LIGHTING	707,465,911		707,465,911						
0232	MORRO BAY	2,181,344,398	13,269,035	2,168,075,363			34,990,946	35,000	34,955,946	
0233 1125	PASO ROBLES & 1999 BOND	4,200,930,981	35,748,552	4,165,182,429	0.05160	16,315,375	207,645,804		207,645,804	0.06430
0234	PISMO BEACH	2,938,594,272	12,481,621	2,926,112,651			39,556,096		39,556,096	
0235	SAN LUIS OBISPO	7,392,837,932	42,109,709	7,350,728,223			302,876,577		302,876,577	

**COUNTY OF SAN LUIS OBISPO
 ASSESSED VALUES - EXEMPTIONS - TAX RATES
 2016-2017**

FUND NUMBERS	DISTRICT	SECURED				AIRCRAFT (Not in totals)	UNSECURED			
		ADJUSTED GROSS ASSESSED VALUE <small>(Net of Other Exempts)</small>	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE		ADJUSTED GROSS ASSESSED VALUE <small>These values do not include of aircraft</small>	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE
<u>COMMUNITY SERVICE DISTRICTS</u>										
0895	AVILA BEACH	207,560,009	133,000	207,427,009				1,974,694		1,974,694
0896	AVILA BEACH IMPRVMT DIST #1	200,635,334	133,000	200,502,334				1,974,694		1,974,694
0474	CALIFORNIA VALLEY	40,045,572	348,600	39,696,972				14,631		14,631
0476	CAMBRIA	2,066,120,574	10,385,200	2,055,735,374				8,114,913		8,114,913
0485	CRESTON HILLS	15,058,907	42,000	15,016,907				310,235		310,235
0486	GROUND SQUIRREL HOLLOW	131,800,587	1,573,600	130,226,987				19,456		19,456
0781	HERITAGE RANCH	454,435,368	4,251,800	450,183,568				2,192,433		2,192,433
0479	INDEPENDENCE RANCH	42,131,564	476,000	41,655,564				23,105		23,105
0483	LINNE	44,312,864	455,000	43,857,864				39,479		39,479
0471	LOS OSOS	1,925,886,702	21,409,581	1,904,477,121				21,431,888		21,431,888
0747	LOS OSOS ZONE A (Water)	830,855,523	10,362,800	820,492,723				1,887,852		1,887,852
0748	LOS OSOS ZONE B (Fire)	1,921,026,762	21,395,581	1,899,631,181				21,431,888		21,431,888
0750	LOS OSOS ZONE D (Lighting)	132,292,909	824,600	131,468,309						
0751	LOS OSOS ZONE E (Septic-Ltg)	20,002,925	322,000	19,680,925			5,091			5,091
0752	LOS OSOS ZONE F (Septic-Ltg)	58,021,140	747,600	57,273,540						
0756	LOS OSOS ZONE G	243,609,972	3,477,600	240,132,372			50,724			50,724
0757	LOS OSOS ZONE H	60,148,327	707,000	59,441,327			40,006			40,006
0762	LOS OSOS ZONE J	1,949,940,668	21,689,581	1,928,251,087			21,632,152			21,632,152
0763	LOS OSOS ZONE K	1,815,569,789	20,492,581	1,795,077,208			21,374,658			21,374,658
0475	NIPOMO	1,563,409,451	16,562,000	1,546,847,451			14,102,670			14,102,670
0480	NIPOMO SEWER MTNCE	15,554,292		15,554,292			87,500			87,500
0481	NIPOMO DRAIN MTNCE	15,554,292		15,554,292			87,500			87,500
0811	OCEANO	609,604,595	6,057,800	603,546,795		293,000	8,459,976			8,459,976
0369	SAN MIGUEL	263,337,704	2,070,600	261,267,104			1,788,301			1,788,301
0827	SAN MIGUEL FIRE	263,337,704	2,070,600	261,267,104			1,788,301			1,788,301
0693	SAN MIGUEL LIGHTING	154,885,029	1,776,600	153,108,429			801,002			801,002
0803	SAN MIGUEL SANITATION	139,265,534	1,645,000	137,620,534			801,002			801,002
1172	SAN MIGUEL WTRWKS 1A BOND	11,306,998	210,000	11,096,998						
0477	SAN SIMEON ACRES	94,307,561	343,000	93,964,561			2,648,763			2,648,763
0484	SQUIRE CANYON	40,141,958	378,000	39,763,958			8,513			8,513
0478	TEMPLETON	1,084,113,803	9,365,214	1,074,748,589			53,270,512			53,270,512
										Paid Off

**COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2016-2017**

FUND NUMBERS	DISTRICT	SECURED				AIRCRAFT (Not in totals)	UNSECURED			
		ADJUSTED GROSS ASSESSED VALUE <small>(Net of Other Exempts)</small>	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE		ADJUSTED GROSS ASSESSED VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE
COUNTY SERVICE AREAS										
0723	COUNTY SERVICE AREA # 1	217,028,957	3,952,200	213,076,757			2,394,777		2,394,777	
0724	COUNTY SERVICE AREA # 1 ZONE A	41,950,400	999,600	40,950,800			414,267		414,267	
0725	COUNTY SERVICE AREA # 1 ZONE B	16,670,930	308,000	16,362,930			0		0	
0726	COUNTY SERVICE AREA # 1 ZONE C	42,620,912	546,000	42,074,912						
0727	COUNTY SERVICE AREA # 1 ZONE D	17,572,954	462,000	17,110,954						
0741	COUNTY SERVICE AREA # 7	256,422,760	567,000	255,855,760			7,853,243		7,853,243	
0742	COUNTY SERVICE AREA # 7 ZONE A	220,802,069	525,000	220,277,069						
0743	COUNTY SERVICE AREA # 7 ZONE B	42,084,379	42,000	42,042,379			7,853,243		7,853,243	
0755	COUNTY SERVICE AREA # 10	1,136,205,990	3,840,200	1,132,365,790			3,295,990		3,295,990	
0675	COUNTY SERVICE AREA # 10 ZONE A	409,551,072	1,577,800	407,973,272			55,802		55,802	
0761	COUNTY SERVICE AREA # 12	97,131,210	259,000	96,872,210			2,690,886		2,690,886	
0773	COUNTY SERVICE AREA # 16	54,593,932	973,000	53,620,932						
1189	COUNTY SERVICE AREA # 16-1 BOND	43,949,302	847,000	43,102,302	Paid Off					Paid Off
0775	COUNTY SERVICE AREA # 17	40,565,595	348,600	40,216,995			14,631		14,631	
0777	COUNTY SERVICE AREA # 18	316,139,555	2,269,400	313,870,155			191,492		191,492	
0694	COUNTY SERVICE AREA # 23	121,045,429	1,790,600	119,254,829			5,015,418		5,015,418	
COUNTY WATER DISTRICTS										
0166	GARDEN FARMS WATER	28,071,166	434,000	27,637,166						
0198	*SANTA MARIA VALLEY WATER	142,849,086		142,849,086						
FIRE DISTRICTS										
0825	CAYUCOS FIRE	1,129,508,763	3,826,200	1,125,682,563			3,295,990		3,295,990	
0831	SANTA MARGARITA FIRE	121,045,429	1,790,600	119,254,829			5,015,418		5,015,418	
FLOOD CONTROL DISTRICTS										
0651	FLOOD CONTROL ZONE 1	152,600,099	1,209,600	151,390,499		293,000	2,851,348		2,851,348	
0652	FLOOD CONTROL ZONE 1A	54,202,013	684,600	53,517,413			1,163,687		1,163,687	
0654	FLOOD CONTROL ZONE 3	8,130,183,843	59,040,980	8,071,142,863		293,000	147,004,919		147,004,919	
1042	LOPEZ DAM RETROFIT BOND	8,130,183,843	59,040,980	8,071,142,863	0.00882	293,000	147,004,919		147,004,919	0.00982
0656	FLOOD CONTROL ZONE 4	166,683,097	154,000	166,529,097			12,865,402		12,865,402	
0662	FLOOD CONTROL ZONE 9	9,265,906,029	49,864,309	9,216,041,720		136,286,950	362,828,615		362,828,615	
0666	FLOOD CONTROL ZONE 16	206,076,230	2,744,000	203,332,230			352,842		352,842	
0643	SLO COUNTY FLOOD CONTROL	46,769,518,505	331,453,256	46,438,065,249		157,129,325	1,137,596,932	49,000	1,137,547,932	
0646	STATE WATER CONTRACT	46,769,518,505	331,453,256	46,438,065,249	0.00400	157,129,325	1,137,596,932	49,000	1,137,547,932	0.00374
0647	SLO CO FCZ WCD (NACI)	46,769,518,505	331,453,256	46,438,065,249		157,129,325	1,137,596,932	49,000	1,137,547,932	

**COUNTY OF SAN LUIS OBISPO
 ASSESSED VALUES - EXEMPTIONS - TAX RATES
 2016-2017**

FUND NUMBERS	DISTRICT	SECURED				AIRCRAFT (Not in totals)	UNSECURED			
		ADJUSTED GROSS ASSESSED VALUE <small>(Net of Other Exempts)</small>	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE		ADJUSTED GROSS ASSESSED VALUE <small>These values do not include of aircraft</small>	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE
	<u>HARBOR DISTRICT</u>									
0473	PORT SAN LUIS HARBOR	21,785,030,903	143,523,613	21,641,507,290		136,579,950	526,630,976		526,630,976	
	<u>HOSPITAL DISTRICT</u>									
0213	CAMBRIA HEALTH CARE	2,370,822,578	11,057,200	2,359,765,378			16,791,800		16,791,800	
	<u>LIGHTING DISTRICTS</u>									
0687	NIPOMO LIGHTING	934,060,596	10,845,800	923,214,796			13,503,184		13,503,184	
	<u>RESOURCE CONSERVATION DISTRICTS</u>									
0368	* CACHUMA RCD	185,725,578		185,725,578						
0858	SAN LUIS COASTAL RCD	4,082,008,045		4,082,008,045						
	<u>SANITATION DISTRICTS</u>									
0223	CAYUCOS SANITARY	1,129,308,908	3,819,200	1,125,489,708			3,263,780		3,263,780	
0819	SOUTH SLO CO SANITATION	4,869,778,218		4,869,778,218			15,493,954		15,493,954	
	<u>SCHOOL DISTRICTS</u>									
	<u>ELEMENTARY</u>									
1228	1524 * SANTA MARIA/BONITA JOINT ELEM	350,930	7,000	343,930	0.02575					0.02575
	<u>HIGH SCHOOL DISTRICTS</u>									
1227	1525 * SANTA MARIA JT UN HIGH & 2000 BONDS	350,930	7,000	343,930	0.02517					0.02649
	1526 * SANTA MARIA JT UN HIGH & 2004 BONDS	350,930	7,000	343,930	0.02426					0.02300

**COUNTY OF SAN LUIS OBISPO
 ASSESSED VALUES - EXEMPTIONS - TAX RATES
 2016-2017**

FUND NUMBERS	DISTRICT	SECURED				AIRCRAFT (Not in totals)	UNSECURED				
		ADJUSTED GROSS ASSESSED VALUE <small>(Net of Other Exempts)</small>	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE		ADJUSTED GROSS ASSESSED VALUE <small>These values do not include of aircraft</small>	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE	
SCHOOL DISTRICTS (cont'd)											
UNIFIED SCHOOL DISTRICTS											
1273	1276	ATASCADERO UNIF & GO BOND 2010 A	4,808,557,201	49,910,735	4,758,646,466	0.05900	5,500	89,850,778		89,850,778	0.05900
	1277	ATASCADERO USD 2014 GO BOND	4,808,557,201	49,910,735	4,758,646,466	0.05900	5,500	89,850,778		89,850,778	0.05902
1223	1548	COAST UNIFIED & GO BOND 1998 A	3,596,043,792	15,190,000	3,580,853,792	0.00664		23,451,510		23,451,510	0.00664
	1550	COAST UNIFIED & GO BOND 2002 A	2,381,384,545	11,078,200	2,370,306,345	0.03210		16,828,071		16,828,071	0.03310
1205	1512	CAYUCOS ELEM & GO BOND 2004 A	1,214,659,247	4,111,800	1,210,547,447	0.01760		6,623,439	0	6,623,439	0.02500
	1514	CAYUCOS ELEM & GO BOND 04B & 06A	1,214,659,247	4,111,800	1,210,547,447	0.01790	0	6,623,439	0	6,623,439	0.01790
1211		*CUYAMA JOINT UNIFIED	45,979,278	14,000	45,965,278			2,005,643	0	2,005,643	
1253	1249	LUCIA MAR USD & GO BOND 97A, 2005A	13,181,700,535	101,441,380	13,080,259,155	0.01634	293,000	199,730,436	0	199,730,436	0.01634
	1251	LUCIA MAR USD & BOND 2004A, 2006A	13,181,700,535	101,441,380	13,080,259,155	0.02360	293,000	199,730,436	0	199,730,436	0.02460
1225	1570	*PASO ROBLES USD & GO BOND 2006	8,004,086,207	58,931,152	7,945,155,055	0.01190	20,472,875	281,493,807	0	281,493,807	0.01190
1217		* PLEASANT VALLEY JT UN ELEM	223,441,926	1,001,000	222,440,926		35,500	14,205,360	0	14,205,360	
1221	1549	* SAN MIGUEL JT UN ELEM & 2000 A	1,034,933,395	6,388,200	1,028,545,195	0.04413		13,339,373	0	13,339,373	0.04413
1234	1236	SAN LUIS COASTAL USD & 2014 GO BND	14,759,463,148	89,663,775	14,669,799,373	0.04900	136,286,950	436,798,824	49,000	436,749,824	0.04900
1293		*SHANDON UNIFIED	289,029,094	1,365,000	287,664,094	Paid Off	32,000	9,598,374	0	9,598,374	Paid Off
1231	1233	TEMPLETON USD & GO BOND 2012	2,084,308,320	14,930,214	2,069,378,106	0.05800	39,000	94,667,560	0	94,667,560	0.05800
COMMUNITY COLLEGE DISTRICTS											
1303	1304	SAN LUIS OBISPO CCD & 2014 BOND	46,723,539,227	331,439,256	46,392,099,971	0.01925	157,129,325	1,135,591,289	49,000	1,135,542,289	0.01925
1309	1534	*ALLAN HANCOCK JT CCD & 2006 BOND	45,979,278	14,000	45,965,278	0.02500		2,005,643	0	2,005,643	0.02500
1308		COUNTY SCHOOL SERVICE FUND	46,769,518,505	331,453,256	46,438,065,249		157,129,325	1,137,596,932	49,000	1,137,547,932	
		* JOINT COUNTY DISTRICT	↑ Net of Other Exemptions					↑ Net of Other Exemptions			

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

FISCAL YEAR	ADJUSTED GROSS SECURED	ADJUSTED GROSS UNSECURED	ADJUSTED GROSS UNITARY	TOTAL ROLL	PERCENTAGE OF TOTAL ROLL	
					LOCAL	UNITARY
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	2,837,487,185	41,620,289,871	93.18%	6.82%
2012-13	38,119,799,087	1,008,518,164	2,928,117,019	42,056,434,270	93.04%	6.96%
2013-14	39,392,490,935	1,069,795,728	2,858,378,423	43,320,665,086	93.40%	6.60%
2014-15	41,689,568,523	1,081,244,015	2,893,688,686	45,664,501,224	93.66%	6.34%
2015-16	44,283,555,971	1,101,171,069	3,026,747,792	48,411,474,832	93.75%	6.25%
2016-17	46,793,290,038	1,137,596,932	2,891,084,086	50,821,971,056	94.31%	5.69%

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 2014-2015 THROUGH 2016-2017

FUND NUMBERS		DISTRICT	2013-2014	2014-2015	2015-2016	2016-2017	2014-2015	2015-2016	2016-2017
			GROSS SECURED ASSESSED VALUE	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR			
1%	Bond								
<u>COUNTYWIDE</u>									
0001		SAN LUIS OBISPO COUNTY	39,392,490,935	41,689,568,523	44,283,555,971	46,769,518,505	5.83%	6.22%	5.61%
0110	0114	LOCAL UNITARY (Pipeline Right-of-Way)	6,144,010	6,171,858	6,295,123	6,391,061	0.45%	2.00%	1.52%
0112	0114	UNITARY RAILROAD	7,458,112	8,302,204	8,875,907	8,785,623	11.32%	18.96%	-11.04%
0113	0114	UNITARY	2,838,632,291	2,879,214,624	3,010,576,762	2,875,907,402	1.43%	4.56%	-4.47%
COUNTYWIDE TOTAL			42,244,725,348	44,583,257,209	47,310,303,763	49,660,602,591	5.54%	6.12%	4.97%
0007		AIR POLLUTION CONTROL	39,392,490,935	41,689,568,523	44,283,555,971	46,769,518,505	5.83%	6.22%	5.61%
<u>SPECIAL REVENUE FUNDS</u>									
0002		ROADS	18,870,047,403	19,917,250,089	21,203,793,416	22,325,471,790	5.55%	6.46%	5.29%
0026		COUNTY LIBRARY	35,879,544,776	37,923,344,512	40,306,135,356	42,568,587,524	5.70%	6.28%	5.61%
<u>CEMETERY DISTRICTS</u>									
0836		ADELAIDA CEMETERY	306,104,951	321,742,120	321,742,120	321,742,120	5.11%	0.00%	0.00%
0837		ARROYO GRANDE CEMETERY	8,493,290,484	8,944,826,419	9,456,151,375	9,966,550,262	5.32%	5.72%	5.40%
0843		ATASCADERO CEMETERY	3,253,790,797	3,446,972,982	3,644,999,027	3,860,491,521	5.94%	5.74%	5.91%
0844		CAMBRIA CEMETERY	2,085,224,676	2,184,703,802	2,279,979,531	2,374,696,868	4.77%	4.36%	4.15%
0845		CAYUCOS-MORRO BAY CEMETERY	2,995,503,861	3,145,539,445	3,321,557,408	3,508,262,044	5.01%	5.60%	5.62%
0846		* ESTRELLA CEMETERY	512,127,163	533,656,257	533,656,257	533,656,257	4.20%	0.00%	0.00%
0847		PASO ROBLES CEMETERY	4,913,895,495	5,261,504,982	5,568,278,678	5,865,550,654	7.07%	5.83%	5.34%
0851		SAN MIGUEL CEMETERY	841,184,078	911,557,832	960,551,318	1,020,394,170	8.37%	5.37%	6.23%
0852		SANTA MARGARITA CEMETERY	357,836,331	370,312,034	384,176,597	398,502,783	3.49%	3.74%	3.73%
0853		SHANDON CEMETERY	211,269,663	226,361,691	241,129,794	256,788,352	7.14%	6.52%	6.49%
0854		TEMPLETON CEMETERY	1,861,539,667	1,942,967,247	2,052,177,326	2,137,848,102	4.37%	5.62%	4.17%
<u>CITIES</u>									
0227	1101	ARROYO GRANDE	2,300,046,365	2,468,055,741	2,581,058,076	2,707,856,604	7.30%	4.58%	4.91%
0229		ATASCADERO	2,950,904,531	3,131,761,393	3,317,080,928	3,514,927,775	6.13%	5.92%	5.96%
0231	1100	GROVER BEACH & 2014 ROAD BOND	1,271,447,619	1,357,827,752	1,429,286,533	1,507,554,753	6.79%	5.26%	5.48%
0528		GROVER BEACH STREET LIGHTING	587,084,268	631,644,995	665,365,248	707,465,911	7.59%	5.34%	6.33%
0232		MORRO BAY	1,879,807,373	1,975,363,671	2,074,887,522	2,181,344,398	5.08%	5.04%	5.13%
0233	1125	PASO ROBLES	3,512,946,159	3,766,224,011	3,977,420,615	4,200,930,981	7.21%	5.61%	5.62%
0234		PISMO BEACH	2,454,598,066	2,561,759,932	2,729,929,763	2,938,594,272	4.37%	6.56%	7.64%
0235		SAN LUIS OBISPO	6,152,693,419	6,511,325,934	6,970,099,118	7,392,837,932	5.83%	7.05%	6.07%

COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2014-2015 THROUGH 2016-2017

FUND NUMBERS	DISTRICT	2013-2014	2014-2015	2015-2016	2016-2017	2014-2015	2015-2016	2016-2017
		GROSS SECURED ASSESSED VALUE	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR			
1% Bond								
<u>COMMUNITY SERVICE DISTRICTS</u>								
0895	AVILA BEACH	173,903,562	175,672,591	193,527,117	207,560,009	1.02%	10.16%	7.25%
0896	AVILA BEACH IMP DIST #1	167,252,623	168,991,459	186,712,498	200,635,334	1.04%	10.49%	7.46%
0474	CALIFORNIA VALLEY	47,701,243	39,428,800	39,766,166	40,045,572	-17.34%	0.86%	0.70%
0476	CAMBRIA	1,812,248,218	1,899,259,154	1,988,401,438	2,066,120,574	4.80%	4.69%	3.91%
0485	CRESTON HILLS CSD	13,662,709	14,188,800	14,713,836	15,058,907	3.85%	3.70%	2.35%
0486	GROUND SQUIRREL HOLLOW	112,927,214	120,334,823	125,731,311	131,800,587	6.56%	4.48%	4.83%
0781	HERITAGE RANCH	353,515,742	398,578,592	427,913,340	454,435,368	12.75%	7.36%	6.20%
0479	INDEPENDENCE RANCH	36,088,163	38,441,861	40,269,286	42,131,564	6.52%	4.75%	4.62%
0483	LINNE	39,244,815	41,304,423	42,857,135	44,312,864	5.25%	3.76%	3.40%
0471	LOS OSOS	1,628,450,060	1,731,731,313	1,823,256,770	1,925,886,702	6.34%	5.29%	5.63%
0747	LOS OSOS ZONE A (Water)	698,013,251	748,822,411	788,550,869	830,855,523	7.28%	5.31%	5.36%
0748	LOS OSOS ZONE B (Fire)	1,625,011,952	1,727,679,907	1,818,746,603	1,921,026,762	6.32%	5.27%	5.62%
0750	LOS OSOS ZONE D (Lighting)	108,269,979	114,516,210	122,483,712	132,292,909	5.77%	6.96%	8.01%
0751	LOS OSOS ZONE E (Septic-Ltg)	16,616,635	18,267,796	19,263,023	20,002,925	9.94%	5.45%	3.84%
0752	LOS OSOS ZONE F (Septic-Ltg)	50,742,824	53,067,750	55,361,877	58,021,140	4.58%	4.32%	4.80%
0756	LOS OSOS ZONE G	200,756,322	217,770,732	229,665,394	243,609,972	8.48%	5.46%	6.07%
0757	LOS OSOS ZONE H	51,148,007	55,926,667	58,019,409	60,148,327	9.34%	3.74%	3.67%
0762	LOS OSOS ZONE J	1,651,059,076	1,754,421,685	1,845,597,908	1,949,940,668	6.26%	5.20%	5.65%
0763	LOS OSOS ZONE K	1,530,073,919	1,631,459,027	1,718,425,334	1,815,569,789	6.63%	5.33%	5.65%
0475	NIPOMO	1,323,642,210	1,386,410,743	1,487,428,335	1,563,409,451	4.74%	7.29%	5.11%
0480	NIPOMO SEWER MTNCE	13,433,218	13,483,528	14,965,418	15,554,292	0.37%	10.99%	3.93%
0481	NIPOMO DRAIN MTNCE	13,433,218	13,483,528	14,965,418	15,554,292	0.37%	10.99%	3.93%
0811	OCEANO	517,617,734	550,955,204	576,570,636	609,604,595	6.44%	4.65%	5.73%
0369	SAN MIGUEL	207,257,756	217,417,862	237,322,153	263,337,704	4.90%	9.15%	10.96%
0827	SAN MIGUEL FIRE	207,257,756	217,417,862	237,322,153	263,337,704	4.90%	9.15%	10.96%
0693	SAN MIGUEL LIGHTING	118,570,615	129,628,744	137,512,929	154,885,029	9.33%	6.08%	12.63%
0803	SAN MIGUEL SANITATION	111,344,860	121,517,210	127,395,481	139,265,534	9.14%	4.84%	9.32%
1172	SAN MIGUEL WTRWKS 1A BOND	9,552,954	10,247,908	10,735,969	11,306,998	7.27%	4.76%	5.32%
0477	SAN SIMEON ACRES	82,290,634	86,792,851	89,250,888	94,307,561	5.47%	2.83%	5.67%
0484	SQUIRE CANYON	35,273,584	35,369,196	37,216,924	40,141,958	0.27%	5.22%	7.86%
0478	TEMPLETON	941,480,042	989,459,408	1,042,538,091	1,084,113,803	5.10%	5.36%	3.99%
<u>COUNTY SERVICE AREAS</u>								
0723	COUNTY SERVICE AREA # 1	180,894,311	191,275,325	206,031,522	217,028,957	5.74%	7.71%	5.34%
0724	COUNTY SERVICE AREA # 1 ZONE A	35,246,464	37,171,243	39,795,328	41,950,400	5.46%	7.06%	5.42%
0725	COUNTY SERVICE AREA # 1 ZONE B	14,419,907	15,005,517	16,247,841	16,670,930	4.06%	8.28%	2.60%
0726	COUNTY SERVICE AREA # 1 ZONE C	33,937,262	38,158,475	40,735,769	42,620,912	12.44%	6.75%	4.63%
0727	COUNTY SERVICE AREA # 1 ZONE D	14,182,458	14,282,268	16,047,554	17,572,954	0.70%	12.36%	9.51%
0741	COUNTY SERVICE AREA # 7	235,630,306	248,405,202	246,961,149	256,422,760	5.42%	-0.58%	3.83%
0742	COUNTY SERVICE AREA # 7 ZONE A	196,924,030	209,731,525	211,089,506	220,802,069	6.50%	0.65%	4.60%
0743	COUNTY SERVICE AREA # 7 ZONE B	42,577,663	42,949,928	40,390,005	42,084,379	0.87%	-5.96%	4.20%

**COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2014-2015 THROUGH 2016-2017**

FUND NUMBERS		2013-2014	2014-2015	2015-2016	2016-2017	2014-2015	2015-2016	2016-2017		
1%	Bond	DISTRICT	GROSS SECURED ASSESSED VALUE	GROSS SECURED ASSESSED VALUE	GROSS SECURED ASSESSED VALUE	GROSS SECURED ASSESSED VALUE	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR	
<u>COUNTY SERVICE AREAS CONTINUED</u>										
		0755	COUNTY SERVICE AREA # 10	943,894,179	993,456,150	1,064,164,914	1,136,205,990	5.25%	7.12%	6.77%
		0675	COUNTY SERVICE AREA # 10 ZONE A	333,632,943	352,890,838	378,548,333	409,551,072	5.77%	7.27%	8.19%
		0761	COUNTY SERVICE AREA # 12	89,291,102	90,593,339	95,975,762	97,131,210	1.46%	5.94%	1.20%
		0773	COUNTY SERVICE AREA # 16	45,012,416	48,777,641	51,490,651	54,593,932	8.36%	5.56%	6.03%
	1189		COUNTY SERVICE AREA # 16-1 BOND	36,290,488	39,644,931	41,489,413	43,949,302	9.24%	4.65%	5.93%
		0775	COUNTY SERVICE AREA # 17	48,164,579	39,896,649	40,261,943	40,565,595	-17.17%	0.92%	0.75%
		0777	COUNTY SERVICE AREA # 18	278,163,244	286,035,223	303,321,959	316,139,555	2.83%	6.04%	4.23%
		0694	COUNTY SERVICE AREA # 23	105,827,764	111,262,821	116,388,560	121,045,429	5.14%	4.61%	4.00%
<u>COUNTY WATER DISTRICTS</u>										
		0166	GARDEN FARMS WATER	23,081,278	25,073,344	26,101,083	28,071,166	8.63%	4.10%	7.55%
		0198	* SANTA MARIA VALLEY WATER	72,872,761	75,862,744	85,244,967	142,849,086	4.10%	12.37%	67.57%
<u>FIRE DISTRICTS</u>										
		0825	CAYUCOS FIRE	936,481,739	986,057,414	1,057,475,911	1,129,508,763	5.29%	7.24%	6.81%
		0831	SANTA MARGARITA FIRE	105,827,764	111,262,821	116,388,560	121,045,429	5.14%	4.61%	4.00%
<u>FLOOD CONTROL DISTRICTS</u>										
		0651	FLOOD CONTROL ZONE 1	132,832,006	135,183,677	140,178,094	152,600,099	1.77%	3.69%	8.86%
		0652	FLOOD CONTROL ZONE 1A	45,623,059	47,932,103	51,301,749	54,202,013	5.06%	7.03%	5.65%
		0654	FLOOD CONTROL ZONE 3	6,861,496,522	7,260,914,602	7,662,983,829	8,130,183,843	5.82%	5.54%	6.10%
	1042		LOPEZ DAM RETROFIT BOND	6,861,496,522	7,260,914,602	7,662,983,829	8,130,183,843	5.82%	5.54%	6.10%
		0656	FLOOD CONTROL ZONE 4	91,230,981	94,261,615	107,130,499	166,683,097	3.32%	13.65%	55.59%
		0662	FLOOD CONTROL ZONE 9	7,730,229,762	8,143,368,082	8,741,273,517	9,265,906,029	5.34%	7.34%	6.00%
		0666	FLOOD CONTROL ZONE 16	177,327,379	187,578,282	197,813,778	206,076,230	5.78%	5.46%	4.18%
		0643	SLO COUNTY FLOOD CONTROL	39,392,490,935	41,689,568,523	44,283,555,971	46,769,518,505	5.83%	6.22%	5.61%
	0646		STATE WATER CONTRACT	39,392,490,935	41,689,568,523	44,283,555,971	46,769,518,505	5.83%	6.22%	5.61%
		0647	NACIMIENTO WATER CONTRACT	39,392,490,935	41,689,568,523	44,283,555,971	46,769,518,505	5.83%	6.22%	5.61%
<u>HARBOR DISTRICT</u>										
		0473	PORT SAN LUIS HARBOR	18,135,639,874	19,196,460,260	20,529,916,736	21,785,030,903	5.85%	6.95%	6.11%
<u>HOSPITAL DISTRICT</u>										
		0213	CAMBRIA HEALTH CARE	2,083,558,321	2,182,561,694	2,276,325,147	2,370,822,578	4.75%	4.30%	4.15%
<u>LIGHTING DISTRICTS</u>										
		0687	NIPOMO LIGHTING	740,055,245	779,418,373	891,261,755	934,060,596	5.32%	14.35%	4.80%

COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2014-2015 THROUGH 2016-2017

FUND NUMBERS		DISTRICT	2013-2014 GROSS SECURED ASSESSED VALUE	2014-2015 GROSS SECURED ASSESSED VALUE	2015-2016 GROSS SECURED ASSESSED VALUE	2016-2017 GROSS SECURED ASSESSED VALUE	2014-2015 PERCENTAGE OF GROWTH FROM PRIOR YEAR	2015-2016 PERCENTAGE OF GROWTH FROM PRIOR YEAR	2016-2017 PERCENTAGE OF GROWTH FROM PRIOR YEAR
1%	Bond								
<u>RESOURCE CONSERVATION DISTRICTS</u>									
0368		* CACHUMA RCD	111,453,806	117,775,511	128,638,620	185,725,578	5.67%	9.22%	44.38%
0858		SAN LUIS COASTAL RCD	3,441,703,000	3,628,493,830	3,854,293,960	4,082,008,045	5.43%	6.22%	5.91%
<u>SANITATION DISTRICTS</u>									
0223		CAYUCOS SANITARY	937,161,694	986,591,026	1,057,641,015	1,129,308,908	5.27%	7.20%	6.78%
0819		SOUTH SLO CO SANITATION	4,126,474,262	4,421,507,633	4,631,132,681	4,869,778,218	7.15%	4.74%	5.15%
<u>SCHOOL DISTRICTS</u>									
<u>ELEMENTARY</u>									
1228		* SANTA MARIA / BONITA JOINT ELEM	343,718	344,531	348,129	350,930	0.24%	1.04%	0.80%
<u>HIGH</u>									
1227	1526	* SANTA MARIA JOINT UNION HIGH	343,718	344,531	348,129	350,930	0.24%	1.04%	0.80%
<u>UNIFIED</u>									
1273	1276	ATASCADERO USD & 2010 GO BOND	4,073,554,808	4,316,187,176	4,557,834,399	4,808,557,201	5.96%	5.60%	5.50%
	1277	ATASCADERO USD 2014 GO BOND	4,073,554,808	4,316,187,176	4,557,834,399	4,808,557,201	5.96%	5.60%	5.50%
1223	1548	COAST UNIFIED & GO BOND 1998 A	3,106,704,308	3,256,749,030	3,425,081,278	3,596,043,792	4.83%	5.17%	4.99%
	1550	COAST UNIFIED & GO BOND 2002 A	2,091,646,186	2,191,337,043	2,275,200,116	2,370,306,345	4.77%	3.83%	4.18%
1205	1512	CAYUCOS ELEM & GO BOND 2004	1,015,058,122	1,065,411,987	1,138,549,562	1,214,659,247	4.96%	6.86%	6.68%
1211		* CUYAMA JOINT UNIFIED	38,321,902	41,347,013	45,940,537	45,979,278	7.89%	11.11%	0.08%
1253	1249	LUCIA MAR UNIF	10,937,040,637	11,634,291,840	12,399,779,241	13,181,700,535	6.38%	6.58%	6.31%
1225	1570	* PASO ROBLES USD & GO BOND 2006	6,723,552,445	7,180,031,514	7,593,488,028	8,004,086,207	6.79%	5.76%	5.41%
1217		* PLEASANT VALLEY JT UN ELEM	186,200,979	200,594,623	213,028,420	223,441,926	7.73%	6.20%	4.89%
1221	1549	* SAN MIGUEL JT UESD & GO BOND 2000	852,778,182	924,812,706	974,184,734	1,034,933,395	8.45%	5.34%	6.24%
1234	1236	SAN LUIS COASTAL USD & 2014 BOND	12,468,067,253	13,114,500,801	13,987,231,535	14,759,463,148	5.18%	6.65%	5.52%
1293	1547	* SHANDON UNIFIED	240,221,420	255,785,457	272,060,168	289,029,094	6.48%	6.36%	6.24%
1231	1232	TEMPLETON USD & GO BOND 2012	1,804,684,444	1,890,331,161	2,001,792,656	2,084,308,320	4.75%	5.90%	4.12%
<u>COMMUNITY COLLEGE</u>									
1303	1304	SAN LUIS OBISPO CCD & 2014 BOND	39,354,169,033	41,648,221,510	44,237,615,434	46,723,539,227	5.83%	6.22%	5.62%
1309	1534	* ALLAN HANCOCK JT COMM COLL	38,321,902	41,347,013	45,940,537	45,979,278	7.89%	11.11%	0.08%
1308		COUNTY SCHOOL SERVICE FUND	39,392,490,935	41,689,568,523	44,283,555,971	46,769,518,505	5.83%	6.22%	5.61%

* JOINT COUNTY DISTRICT

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

Fiscal Year	Arroyo Grande	Atascadero	Grover Beach	Morro Bay	Paso Robles	Pismo Beach	San Luis Obispo
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
2012-13	2,247,283,601	2,911,262,172	1,247,859,047	1,855,823,797	3,506,580,718	2,411,360,301	6,242,386,432
2013-14	2,345,409,164	3,016,930,596	1,309,746,639	1,920,123,997	3,697,225,947	2,494,248,353	6,448,319,651
2014-15	2,518,319,343	3,194,259,931	1,392,728,774	2,011,464,522	3,959,239,665	2,600,543,087	6,808,524,270
2015-16	2,626,453,316	3,378,519,547	1,465,324,529	2,111,267,803	4,175,978,567	2,768,678,531	7,275,302,056
2016-17	2,752,900,147	3,578,934,583	1,548,746,463	2,229,497,045	4,408,738,828	2,978,208,468	7,700,984,082

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
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%
2012-13	0.46%	0.22%	-1.72%	-0.62%	0.64%	0.43%	1.17%
2013-14	4.37%	3.63%	4.96%	3.46%	5.44%	3.44%	3.30%
2014-15	7.37%	5.88%	6.34%	4.76%	7.09%	4.26%	5.59%
2015-16	4.29%	5.77%	5.21%	4.96%	5.47%	6.47%	6.86%
2016-17	4.81%	5.93%	5.69%	5.60%	5.57%	7.57%	5.85%

PROPERTY TAX ESTIMATES

&

DELINQUENCIES

**COUNTY OF SAN LUIS OBISPO
PROPERTY TAX REVENUE ESTIMATES
FISCAL YEAR 2016/2017**

FUND	AGENCY	2016/2017 AB-8 FACTORS	ESTIMATED REVENUE BASED ON A/V (Adjusted for Sec Roll Corrections & Unsec Delinquencies)				LESS RDAs Acct 4000015	2016/2017 ESTIMATED LOCAL TAX REVENUE \$28,779,750 Acct 4000007	UNITARY REVENUE \$87,724 Acct 4000007	2016/2017 UNITARY FACTOR	UNITARY RAILROAD REVENUE Acct 4000007	2016/2017 UNITARY RAILROAD FACTOR	2016/2017 TOTAL ESTIMATED TAX REVENUE
			SECURED Acct 4000005	UNSEC Acct 4000025	HOMEOWNERS Acct 4200075								
0001	GENERAL FUND	23.11648%	107,242,306	2,557,559	766,317	(3,369,358)	\$107,196,824	\$7,780,453	27.03447%	\$23,072	26.29826%	\$115,000,352	
0116	Gen Fund-ERAF Shift R&T 97.44							2,399,322	8.33684%			2,399,322	
0002	ROADS	0.28698%	1,331,362	31,751	9,513		1,372,626	326,981	1.13615%	262	0.29853%	1,699,869	
0007	AIR POLLUTION CONTROL	0.06608%	306,559	7,311	2,191	(13,078)	302,983	33,065	0.11489%	56	0.06411%	336,104	
0026	COUNTY LIBRARY	1.63631%	7,591,193	181,038	54,244	(160,575)	7,665,900	559,922	1.94554%	1,426	1.62560%	8,227,248	
0166	GARDEN FARMS	0.00646%	29,969	715	214		30,898	685	0.00238%	4	0.00466%	31,587	
0198	SM VLY WTR - BOND	0.01445%	67,037	1,599	479		69,114	892	0.00310%	38	0.04357%	70,044	
0213	CAMBRIA COMM HLTH CARE	0.10034%	465,499	11,101	3,326		479,926	7,071	0.02457%	67	0.07630%	487,064	
0223	CAYUCOS SANITARY	0.15922%	738,656	17,616	5,278		761,550	10,093	0.03507%	96	0.10927%	771,739	
0227	ARROYO GRANDE	0.98267%	4,558,817	108,721	32,576	(311,212)	4,388,901	75,642	0.26283%	729	0.83065%	4,465,272	
0229	ATASCADERO	1.33588%	6,197,434	147,799	44,285	(784,873)	5,604,644	101,282	0.35192%	1,226	1.39776%	5,707,152	
0231	GROVER BEACH	0.47593%	2,207,941	52,656	15,777	(265,587)	2,010,787	31,594	0.10978%	584	0.66609%	2,042,965	
0232	MORRO BAY	0.55755%	2,586,594	61,686	18,483		2,666,763	262,258	0.91126%	459	0.52326%	2,929,480	
0233	PASO ROBLES	1.46752%	6,808,140	162,363	48,649	(1,223,312)	5,795,840	101,149	0.35146%	1,314	1.49805%	5,898,303	
0234	PISMO BEACH	0.82879%	3,844,934	91,696	27,475	(259,376)	3,704,729	51,545	0.17910%	633	0.72164%	3,756,907	
0235	SAN LUIS OBISPO	2.20947%	10,250,205	244,451	73,244		10,567,901	192,749	0.66974%	2,712	3.09172%	10,763,362	
0368	CACHUMA RESOURCE	0.00189%	8,768	209	63		9,040	527	0.00183%	4	0.00504%	9,571	
0473	PORT S L HARBOR	0.59243%	2,748,410	65,545	19,639	(68,253)	2,765,341	426,510	1.48198%	517	0.58896%	3,192,368	
0474	CA VALLEY COM SER	0.01386%	64,300	1,533	459		66,292	3,333	0.01158%	12	0.01418%	69,637	
0475	NIPOMO COMM SERVS	0.11947%	554,247	13,218	3,960		571,425	9,037	0.03140%	78	0.08870%	580,540	
0476	CAMBRIA COMM SERV	0.45233%	2,098,456	50,045	14,995		2,163,496	34,208	0.11886%	302	0.34380%	2,198,006	
0477	SS ACRES COM SERV	0.01611%	74,738	1,782	534		77,054	1,672	0.00581%	11	0.01250%	78,737	
0478	TMPLTN COMM SERV	0.21250%	985,833	23,511	7,044		1,016,388	13,112	0.04556%	167	0.19036%	1,029,667	
0480	NIPOMO SWR MAINT	0.00341%	15,820	377	113		16,310	259	0.00090%	2	0.00249%	16,571	
0481	NIPOMO DRAIN MAIN	0.00341%	15,820	377	113		16,310	259	0.00090%	2	0.00249%	16,571	
0483	LINNE COMM SERV	0.00441%	20,459	488	146		21,093	299	0.00104%	3	0.00334%	21,395	
0528	GC STR LIGHT # 1	0.12410%	575,727	13,730	4,114	(73,972)	519,599	7,419	0.02578%	126	0.14408%	527,144	
0643	SLO CO FLOOD CONTROL	0.25290%	1,173,257	27,980	8,384	(41,723)	1,167,898	80,313	0.27906%	216	0.24619%	1,248,427	
0647	SLO CO FCZ WCD (NACI)	0.27213%	1,262,469	30,108	9,021	(38,624)	1,262,974	100,116	0.34787%	234	0.26669%	1,363,324	
0651	FLOOD CONTROL ZONE 1	0.01324%	61,423	1,465	439		63,327	2,501	0.00869%	25	0.02896%	65,853	
0652	FLOOD CONTROL ZONE 1A	0.00291%	13,500	322	96		13,919	262	0.00091%	2	0.00226%	14,183	
0654	FLOOD CONTROL ZONE 3	0.06177%	286,564	6,834	2,048	(18,476)	276,970	4,527	0.01573%	48	0.05457%	281,545	
0662	FLOOD CONTROL ZONE 9	0.10772%	499,736	11,918	3,571		515,225	9,457	0.03286%	113	0.12919%	524,795	
0675	CSA #10 ZONE A	0.01359%	63,047	1,504	451		65,001	863	0.00300%	8	0.00917%	65,872	
0687	NIPOMO LIGHT	0.00717%	33,263	793	238		34,294	604	0.00210%	5	0.00559%	34,903	
0693	SAN MIGUEL LIGHT	0.01843%	85,501	2,039	611		88,151	1,537	0.00534%	24	0.02785%	89,712	
0694	CSA # 23(FORMER SM LGT)	0.00483%	22,407	534	160		23,102	570	0.00198%	3	0.00352%	23,675	

**COUNTY OF SAN LUIS OBISPO
PROPERTY TAX REVENUE ESTIMATES
FISCAL YEAR 2016/2017**

FUND	AGENCY	2016/2017 AB-8 FACTORS	ESTIMATED REVENUE BASED ON A/V (Adjusted for Sec Roll Corrections & Unsec Delinquencies)				LESS RDAs Acct 4000015	2016/2017 ESTIMATED LOCAL TAX REVENUE	UNITARY REVENUE \$28,779,750 Acct 4000007	2016/2017 UNITARY FACTOR	UNITARY RAILROAD REVENUE \$87,724 Acct 4000007	2016/2017 UNITARY RAILROAD FACTOR	2016/2017 TOTAL ESTIMATED TAX REVENUE
			SECURED Acct 4000005	UNSEC Acct 4000025	HOMEOWNERS Acct 4200075								
0723	CSA #1	0.00166%	7,701	184	55		7,940	164	0.00057%	1	0.00126%	8,105	
0724	CSA #1 ZONE A	0.00702%	32,567	777	233		33,577	702	0.00244%	5	0.00520%	34,284	
0725	CSA #1 ZONE B	0.00290%	13,454	321	96		13,871	360	0.00125%	2	0.00204%	14,233	
0726	CSA #1 ZONE C	0.00162%	7,516	179	54		7,748	132	0.00046%	1	0.00121%	7,881	
0727	CSA #1 ZONE D	0.00699%	32,428	773	232		33,433	532	0.00185%	4	0.00502%	33,969	
0741	CSA #7	0.01021%	47,366	1,130	338		48,834	722	0.00251%	8	0.00867%	49,564	
0742	CSA #7 ZONE A	0.04490%	208,301	4,968	1,488		214,757	2,967	0.01031%	32	0.03592%	217,756	
0743	CSA #7 ZONE B	0.00636%	29,505	704	211		30,420	665	0.00231%	6	0.00663%	31,091	
0747	LOS OSOS CSD-ZONE A	0.04488%	208,208	4,965	1,488		214,661	5,065	0.01760%	29	0.03334%	219,755	
0748	LOS OSOS CSD-ZONE B	0.38806%	1,800,294	42,934	12,864		1,856,092	29,125	0.10120%	253	0.28842%	1,885,470	
0750	LOS OSOS CSD-ZONE D	0.00453%	21,016	501	150		21,667	291	0.00101%	3	0.00322%	21,961	
0752	LOS OSOS CSD-ZONE F	0.00171%	7,933	189	57		8,179	167	0.00058%	1	0.00123%	8,347	
0755	CSA #10	0.04429%	205,471	4,900	1,468		211,839	2,501	0.00869%	27	0.03047%	214,367	
0761	CSA #12	0.00389%	18,047	430	129		18,606	8,827	0.03067%	3	0.00294%	27,436	
0773	CSA #16	0.00648%	30,062	717	215		30,994	544	0.00189%	4	0.00470%	31,542	
0781	HERITAGE CSD	0.06291%	291,853	6,960	2,085		300,899	4,360	0.01515%	39	0.04408%	305,298	
0803	SAN MIGUEL SANITARY	0.01007%	46,717	1,114	334		48,165	1,076	0.00374%	14	0.01651%	49,255	
0811	OCEANO COMM SERV	0.19171%	889,384	21,210	6,355		916,949	14,197	0.04933%	263	0.29994%	931,409	
0825	CAYUCOS FIRE	0.05705%	264,667	6,312	1,891		272,870	3,232	0.01123%	34	0.03909%	276,136	
0827	SAN MIGUEL FIRE	0.06656%	308,786	7,364	2,206		318,357	5,235	0.01819%	98	0.11115%	323,690	
0831	SANTA MARGARITA FIRE	0.02088%	96,867	2,310	692		99,869	2,222	0.00772%	13	0.01528%	102,104	
0837	ARROYO GR CEMETERY	0.02610%	121,083	2,888	865	(7,113)	117,723	2,248	0.00781%	21	0.02377%	119,992	
0843	ATAS CEMETERY	0.07653%	355,039	8,467	2,537	(40,680)	325,363	6,234	0.02166%	61	0.06920%	331,658	
0844	CAMBRIA CEMETERY	0.02040%	94,640	2,257	676		97,573	1,603	0.00557%	14	0.01549%	99,190	
0845	CAYUCOS-MB CEMETERY	0.07129%	330,730	7,887	2,363		340,980	25,191	0.08753%	45	0.05184%	366,216	
0847	PASO ROBLES CEMETERY	0.09905%	459,514	10,959	3,284	(43,997)	429,759	7,460	0.02592%	76	0.08684%	437,295	
0851	SAN MIGUEL CEMETERY	0.01708%	79,238	1,890	566		81,694	1,531	0.00532%	31	0.03484%	83,256	
0852	SANTA MARGARITA CEM	0.00700%	32,475	774	232		33,481	1,773	0.00616%	17	0.01886%	35,271	
0853	SHANDON CEMETERY	0.00335%	15,541	371	111		16,023	1,203	0.00418%	2	0.00240%	17,228	
0854	TEMPLETON CEMETERY	0.02228%	103,362	2,465	739		106,565	1,689	0.00587%	20	0.02249%	108,274	
0895	AVILA BEACH CSD	0.05111%	237,110	5,655	1,694		244,459	78,465	0.27264%	32	0.03614%	322,956	
0896	AVILA CO WTR ID #1	0.05057%	234,605	5,595	1,676		241,876	3,359	0.01167%	31	0.03524%	245,266	

**COUNTY OF SAN LUIS OBISPO
PROPERTY TAX REVENUE ESTIMATES
FISCAL YEAR 2016/2017**

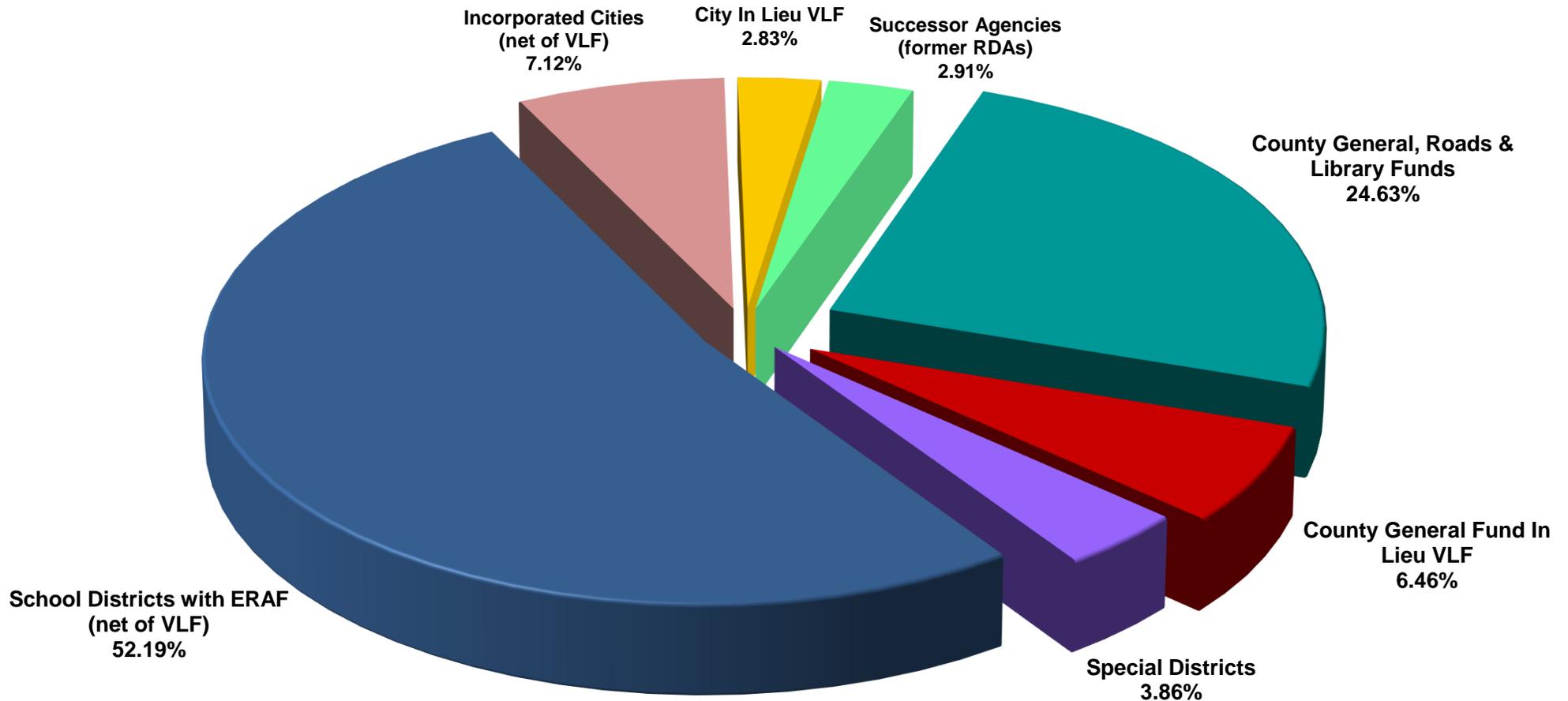
FUND	AGENCY	2016/2017 AB-8 FACTORS	ESTIMATED REVENUE BASED ON AV (Adjusted for Sec Roll Corrections & Unsec Delinquencies)				LESS RDAs Acct 4000015	2016/2017 ESTIMATED LOCAL TAX REVENUE \$28,779,750 Acct 4000007	UNITARY REVENUE FACTOR \$87,724 Acct 4000007	2016/2017 UNITARY FACTOR	UNITARY RAILROAD REVENUE FACTOR	2016/2017 UNITARY FACTOR	2016/2017 TOTAL ESTIMATED TAX REVENUE
			SECURED Acct 4000005	UNSEC Acct 4000025	HOMEOWNERS Acct 4200075	Acct 4000015							
1205	CAYUCOS ELEM	0.50902%	2,361,453	56,317	16,874		2,434,644	41,362	0.14372%	310	0.35285%	2,476,316	
1211	CUYAMA JT UNIFIED	0.05611%	260,306	6,208	1,860		268,374	32,866	0.11420%	32	0.03689%	301,272	
1217	PLEASANT VALLEY ELEM	0.09888%	458,726	10,940	3,278		472,943	5,376	0.01868%	60	0.06862%	478,379	
1221	SAN MIGUEL ELEM	0.44856%	2,080,966	49,628	14,870		2,145,464	34,999	0.12161%	814	0.92751%	2,181,277	
1223	COAST UNIFIED	1.91902%	8,902,745	212,316	63,616		9,178,677	137,242	0.47687%	1,260	1.43669%	9,317,179	
1225	PASO UNIFIED	7.18471%	33,331,410	794,901	238,175	(1,955,828)	32,408,658	469,231	1.63042%	5,858	6.67745%	32,883,747	
1227	SANTA MARIA HIGH	0.00019%	881	21	6		909	29	0.00010%	0	0.00017%	938	
1228	S MARIA/BONITA UNION	0.00024%	1,113	27	8		1,148	35	0.00012%	0	0.00022%	1,183	
1231	TEMPLETON UNIFIED	1.86435%	8,649,119	206,268	61,804		8,917,191	128,470	0.44639%	1,610	1.83565%	9,047,271	
1234	S L COASTAL UNIFIED	12.08813%	56,079,427	1,337,405	400,724		57,817,556	10,245,251	35.59882%	11,520	13.13246%	68,074,327	
1253	LUCIA MAR UNIFIED	11.03590%	51,197,906	1,220,989	365,843	(1,928,981)	50,855,757	720,933	2.50500%	8,664	9.87633%	51,585,354	
1273	ATASCADERO UNIFIED	4.49141%	20,836,614	496,920	148,891	(1,789,369)	19,693,056	474,757	1.64962%	4,222	4.81255%	20,172,035	
1293	SHANDON UNIFIED	0.25380%	1,177,433	28,080	8,414		1,213,926	69,981	0.24316%	160	0.18277%	1,284,067	
1303	SLO CO COMM COLLEGE	6.89920%	32,006,868	763,313	228,710	(893,282)	32,105,609	2,174,704	7.55637%	5,949	6.78120%	34,286,262	
1308	CO SCH SRV (Co Off of Ed)	4.09073%	18,977,773	452,590	135,609	(529,382)	19,036,590	1,290,038	4.48245%	3,526	4.01971%	20,330,154	
1309	HANCOCK COMM COLL	0.00719%	33,356	795	238		34,390	4,213	0.01464%	4	0.00474%	38,607	
0115	ERAF	12.08038%	56,043,473	1,336,548	400,467	(822,732)	56,957,756	0	0.00000%	6,074	6.92399%	56,963,830	
0236	PASO ROBLES RDA					5,054,959	5,054,959	37,693	0.13097%	698	0.79599%	5,093,350	
0237	FIVE CITIES RDA					1,614,353	1,614,353	11,273	0.03917%	196	0.22335%	1,625,822	
0238	GROVER BEACH RDA					1,369,563	1,369,563	10,591	0.03680%	178	0.20320%	1,380,332	
0239	ARROYO GRANDE RDA					1,880,857	1,880,857	11,043	0.03837%	235	0.26829%	1,892,135	
0251	ATASCADERO RDA					4,271,644	4,271,644	31,508	0.10948%	541	0.61713%	4,303,693	
0252	GBIE RDA					448,407	448,407	2,225	0.00773%	43	0.04941%	450,675	
TOTALS			100.00000%	\$463,921,438	\$11,063,791	\$3,315,023	\$0	\$478,300,252	\$28,779,750	100.00000%	\$87,724	100.00000%	\$507,167,726

28,867,474
Total Unitary

EQUALIZED ROLL VALUES	NET ASSESSED VALUATION		TOTAL REVENUE ADJUSTED FOR R/C & DELQ		ADJUSTED % REDUCTION	
		TOTAL 1% TAX				
Secured Roll (inc non-unitary)	46,461,836,782	464,618,366	463,921,438	0.15%	-- Roll Corrections	
Unsecured Roll (no aircraft)	1,137,547,932	11,375,479	11,063,791	2.74%	-- Delinquencies	
Homeowners Exemption (sec/unsec)	331,502,256	3,315,023	3,315,023	0.00%	-- Estimates based on exempted AV	
Estimated Local Levy	47,930,886,970	479,308,868	478,300,252			
Unitary Roll w/ Pipelines	2,882,298,463	28,822,985	28,779,750	0.15%		
Unitary Railroad	8,785,623	87,856	87,724	0.15%		
Total Estimated Tax Revenue	50,821,971,056	508,219,709	507,167,726	**		

Property Tax Revenue Distribution by Government Agency

(includes local and state assessed utility property, excludes aircraft and includes estimated roll adjustments)



Estimated 2016-2017 Property Tax Revenue

\$507,167,726

[1] Represents the exchange of Property Tax for County/City Vehicle License Fees (Senate Bill 1096, Chapter 211, Statutes of 2004)

NOTE: Sales & Use Tax Recovery Bonds were paid off in July 2015. Therefore, they are no longer part of the Property Tax Revenue Distribution.

**COUNTY OF SAN LUIS OBISPO
ESTIMATED ERAF SHIFT (I & II) BY FUND
FISCAL YEAR 2016-2017**

FUND	TAXING AGENCY	2016-2017 ERAF SHIFT
0001	GENERAL FUND	(40,607,815)
0001	GEN FUND UNITARY PER R&T CODE 97.44	(2,399,322)
	TOTAL GENERAL FUND SHIFT	(43,007,137)
0002	ROADS	(197,014)
0007	AIR POLLUTION CONTROL	(206,560)
0026	COUNTY LIBRARY	(1,506,711)
0166	GARDEN FARMS	(34,671)
0198	SANTA MARIA VALLEY WATER	0
0213	CAMBRIA COMM HEALTH CARE	0
0223	CAYUCOS SANITARY	(245,506)
0227	ARROYO GRANDE	(975,347)
0229	ATASCADERO	(629,812)
0231	GROVER BEACH	(494,584)
0232	MORRO BAY	(887,031)
0233	PASO ROBLES	(2,170,959)
0234	PISMO BEACH	(750,984)
0235	SAN LUIS OBISPO	(2,507,183)
0368	CACHUMA RESOURCE	0
0473	PORT SAN LUIS HARBOR	(1,058,335)
0474	CALIFORNIA VALLEY CSD	(45,857)
0475	NIPOMO CSD	(426,707)
0476	CAMBRIA CSD	(1,082,229)
0477	SAN SIMEON ACRES CSD	(52,065)
0478	TEMPLETON CSD	(312,915)
0480	NIPOMO SWR MAINT	0
0481	NIPOMO DRAIN MAINT	0
0483	LINNE CSD	(6,149)
0528	GROVER BEACH STR LTG # 1	(56,516)
0643	SLO CO FLOOD CONTROL	(761,584)
0647	NACIMIENTO WATER SRV	(291,655)
0651	FLOOD CONTROL ZONE 1	(16,867)
0652	FLOOD CONTROL ZONE 1A	(2,635)
0654	FLOOD CONTROL ZONE 3	0
0662	FLOOD CONTROL ZONE 9	(77,013)
0675	CSA #10 ZONE A	(47,672)

**COUNTY OF SAN LUIS OBISPO
ESTIMATED ERAF SHIFT (I & II) BY FUND
FISCAL YEAR 2016-2017**

FUND	TAXING AGENCY	2016-2017 ERAF SHIFT
0687	NIPOMO LIGHTING	(6,852)
0693	SAN MIGUEL LIGHTING	(25,066)
0694	SANTA MARGARITA LIGHTING	(4,158)
0723	COUNTY SERVICE AREA # 1	(5,388)
0724	CSA #1 ZONE A	(22,665)
0725	CSA #1 ZONE B	(4,158)
0726	CSA #1 ZONE C	(1,698)
0727	CSA #1 ZONE D	(5,271)
0741	CSA #7	(7,145)
0742	CSA #7 ZONE A	(74,495)
0743	CSA #7 ZONE B	(5,505)
0747	LOS OSOS CSD - ZONE A	(145,066)
0748	LOS OSOS CSD - ZONE B	(1,142,903)
0750	LOS OSOS CSD - ZONE D	(5,329)
0752	LOS OSOS CSD - ZONE F	(5,505)
0755	CSA #10	(176,047)
0761	CSA #12	(21,142)
0773	CSA #16	(4,217)
0781	HERITAGE RANCH CSD	(45,037)
0803	SAN MIGUEL SANITARY	(23,250)
0811	OCEANO CSD	(396,429)
0825	CAYUCOS FIRE	3,338
0827	SAN MIGUEL FIRE	(116,955)
0831	SANTA MARGARITA FIRE	0
0837	ARROYO GRANDE CEMETERY	(71,215)
0843	ATASCADERO CEMETERY	(68,756)
0844	CAMBRIA CEMETERY	(19,912)
0845	CAYUCOS-MB CEMETERY	(107,995)
0847	PASO ROBLES CEMETERY	(99,561)
0851	SAN MIGUEL CEMETERY	(17,452)
0852	SANTA MARGARITA CEMETERY	(11,479)
0853	SHANDON CEMETERY	(3,338)
0854	TEMPLETON CEMETERY	(22,723)
0895	AVILA BEACH CO WATER	(381,202)
0896	AVILA CO WATER I/D #1	(68,404)
TOTAL ERAF I & II SHIFT		(60,964,682)

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

FISCAL YEAR	SECURED AND STATE UTILITY				UNSECURED			
	1% TAX LEVY	TOTAL COLLECTED	DELINQUENT TAXES	DELINQUENCY AS % OF TAX LEVY	1% TAX LEVY	TOTAL COLLECTED	DELINQUENT TAXES	DELINQUENCY AS % OF TAX LEVY
1996-97	177,516,719	173,599,159	3,917,560	2.21%	5,272,198	5,167,636	104,562	1.98%
1997-98	181,808,058	178,223,803	3,584,255	1.97%	5,791,539	5,671,044	120,495	2.08%
1998-99	188,697,219	185,834,371	2,862,848	1.52%	5,840,077	5,683,912	156,165	2.67%
1999-00	199,552,024	196,922,562	2,629,462	1.32%	6,323,922	6,173,328	150,594	2.38%
2000-01	210,048,887	207,392,423	2,656,464	1.26%	7,033,231	6,883,698	149,533	2.13%
2001-02	224,426,275	221,377,339	3,048,936	1.36%	7,851,405	7,678,322	173,083	2.20%
2002-03	243,985,100	240,501,981	3,483,119	1.43%	8,279,046	7,926,442	352,604	4.26%
2003-04	265,009,066	261,421,793	3,587,273	1.35%	8,044,865	7,765,503	279,362	3.47%
2004-05	290,692,797	286,937,155	3,755,642	1.29%	7,910,732	7,719,331	191,401	2.42%
2005-06	324,547,130	319,214,673	5,332,457	1.64%	8,404,179	8,203,268	200,911	2.39%
2006-07	362,429,105	354,117,728	8,311,377	2.29%	9,042,887	8,797,946	244,941	2.71%
2007-08	394,779,683	380,943,586	13,836,097	3.50%	9,602,758	9,279,511	323,247	3.37%
2008-09	416,262,450	400,120,501	16,141,949	3.88%	10,529,937	10,222,239	307,698	2.92%
2009-10	412,698,021	398,951,720	13,746,301	3.33%	10,852,190	10,289,998	562,192	5.18%
2010-11	408,623,254	397,830,256	10,792,998	2.64%	10,211,055	9,726,068	484,987	4.75%
2011-12	403,471,575	396,237,796	7,233,779	1.79%	10,197,062	9,591,688	605,374	5.94%
2012-13	405,224,756	399,806,615	5,418,141	1.34%	10,198,775	9,832,000	366,775	3.60%
2013-14	421,139,733	416,449,916	4,689,817	1.11%	10,570,009	10,203,822	366,186	3.46%
2014-15	447,087,861	442,330,182	4,757,680	1.06%	10,862,643	10,593,144	269,500	2.48%
2015-16	470,628,993	466,465,483	4,163,510	0.88%	11,051,488	10,748,991	302,498	2.74%

SPECIAL ASSESSMENTS

&

DIRECT CHARGES

**COUNTY OF SAN LUIS OBISPO
UNDERSTANDING DIRECT CHARGES**

TYPE OF CHARGE	DESCRIPTION	HOW IS THE ANNUAL CHARGE DETERMINED	REQUIREMENTS TO MODIFY THE AMOUNTS CHARGED	HOW LONG WILL CHARGE CONTINUE
Benefit Assessment (BA)	Used by local governments to pay the costs of providing fire suppression, flood control and other services to a particular community and are assessed against only those properties that directly benefit from the services or improvements financed.	Each parcel in the service area is assessed according to the specific benefit it receives from the services or improvements and the charge cannot be based on property value. It is not subject to Proposition 13 limitations.	Cannot be increased without the majority consent of the property owners. This requires a written notice to all affected property owners, a public hearing and an assessment ballot vote.	Most benefits assessments will continue as long as services are provided.
1982 Act Benefit Assessment District (1982 BA)	Used to finance the maintenance and operation of public systems such as drainage, flood control and street lighting.	The charge must be related to the benefit received by the parcel and can be based on class of property improvement, property use, or on a per-parcel basis, or any combination of those factors.	The agency must give written notice to all affected property owners, hold a public hearing and an assessment ballot vote, which requires a majority approval for the rate to be increased.	Assessments that pay for ongoing services will continue as long as those services are approved. AssessmentS levied to finance major improvements may cease after the project has been fully funded.
1972 Landscape and Lighting Benefit Assmt (1972 BA)	Used to pay for landscaping, lighting and other improvements and services in public areas. <i>Note: If municipal bonds or notes have been issued in connection to these assessments, the agency will have the right (and the obligation) of accelerated foreclosure.</i>	Each district establishes a benefit formula and each parcel in the service area is charged according to the benefit it receives from the services and improvements.	The agency must give written notice to all affected property owners, hold a public hearing and an assessment ballot vote, which requires a majority approval for the rate to be increased.	Assessments that pay for ongoing services continue as long as services are provided. Assessments levied to pay bonds for major improvements cease to be levied after the project has been paid off.
Special Taxes (SP TAX)	A tax imposed for specific purposes and must be approved by 2/3rds majority of qualified voters in the service area. It is considered a type of tax - not a fee, charge or special assessment. <i>Note: Special Taxes for Schools may include an exemption for taxpayers 65 years or older only if it was included by the school district in the original documents.</i>	These taxes may be applied on a uniform basis, on the basis of benefit, the cost of providing service or any other "reasonable" basis, but cannot be based on property value.	A special tax is subject to reduction or repeal by popular initiative. An initiative campaign may be launched any time after approval of the special tax.	Ongoing until reduced or repealed by popular initiative.

TYPE OF CHARGE	DESCRIPTION	HOW IS THE ANNUAL CHARGE DETERMINED	REQUIREMENTS TO MODIFY THE AMOUNTS CHARGED	HOW LONG WILL CHARGE CONTINUE
Standby/Availability Charge (SBC)	Normally these are charged to unimproved properties to ensure that adequate water or sewer service will be available for that parcel when needed. However, standby charges may also be imposed on developed properties to finance water and sewer service expansion, recycling projects and conservation programs.	Usually the formula is established by an engineer, specified in the original documents on file at the agency, and may be imposed on an area, frontage, or parcel basis, or any combination of these factors.	The agency is required to give written notice to all affected property owners prior to the public hearing and include a ballot for voting. A majority vote of the affected property owners is required to approve a standby charge or rate increase.	Continues as long as it is authorized each year. Usually once the property is developed or the project is completed, the charge will cease and normal service rates will apply.
Fees and Service Charges (FEE/SC)	These charges are collected for various services associated with a property. They may include sewer, garbage, water charge and the costs of separating tax bills. May also include those fees or charges that have become delinquent due to non-payment.	The amounts may only be charged if the service is actually provided. The amount of the fee may not exceed the cost of providing the service and, if delinquent,, any administration fees to cover the costs for the required noticing and pursuing payment of the fee or charge.	Service fees cannot be increased without the majority consent of the property owners. This requires a written notice to all affected property owners, a public hearing and an assessment ballot vote.	Fees can continue to be charged as long as the service is provided. Delinquent charges must be paid along with the rest of the annual tax bill and become a lien on the property until paid.
Abatement (ABATE)	Used to finance the prevention, mitigation, abatement or control of some type of pest, nuisance or hazard. Includes Mosquito Abatements, Vector Control, Weed and Rubbish Abatement and Nuisance Abatement.	California law allows counties and cities to perform weed, rubbish and general nuisance abatement on individual properties at the owner's expense.	For Mosquito & Vector Control, the charge is set annually and is subject to public notice and hearing requirements. For Weed, Rubbish and Nuisance, a notice will be mailed to the owner or posted on the property. If the problem is not corrected, the agency may perform the work at the owner's expense and a lien is created on the property.	Mosquito & Vector Control charges continue for as long as the service is provided. Weed, Rubbish and Nuisance charges are one-time charges on the property tax bill for a specific fiscal year.

TYPE OF CHARGE	DESCRIPTION	HOW IS THE ANNUAL CHARGE DETERMINED	REQUIREMENTS TO MODIFY THE AMOUNTS CHARGED	HOW LONG WILL CHARGE CONTINUE
Community Services District (CSD)	District formed in unincorporated areas allowing the County to provide a wide variety of services, including water, garbage collection, wastewater management, security, fire protection, public recreation, street lighting, mosquito abatement, library service, ambulance services, and graffiti abatement. Residents elect a board to oversee management and operations.	For bond debt, taxes are calculated upon assessed value of land and improvements and are limited to a maximum tax levy of 1% of assess value unless a majority vote authorized it to exceed that limit. By establishing zones, the district may also charge standby fees, special rates and charges, and special taxes for the maintenance and operation of improvements.	Any change to the amounts charged are subject to the oversight and approval of the CSD board. Through board meetings and local presence, the community has a direct say in what types and levels of service it receives.	The charges continue as long as the CSD is providing services to the community.
County Service Area (CSA)	Residents or county supervisors initiate the formation of a CSA in the unincorporated areas to provide basic services like water, sewer, police and fire protection. CSAs may span all or only selected unincorporated areas of the county.	Charges may consist of 1) general property taxes based on assessed value, 2) special taxes approved by 2/3rds of CSA residents, 3) benefit assessments subject to annual approval at a public hearing, or 4) standby charges subject to certain limitations. The CSA may charge these fees and taxes according to zones.	Each of the four types of charges is subject to its own specific restrictions.	The charges continue as long as the CSA is providing services to the community.
Mello-Roos Community Facilities District (MR CFD)	A form of public financing that can be used by cities, counties and special districts (i.e. school districts) to provide public services such as streets, water, sewage, drainage, parks and police protection to newly developing areas. A Mello-Roos Community Facilities District (CFD) is formed by 2/3rds approval of the voters within the district. The amount and duration of charges is required to be disclosed to new buyers of a property within a Mello-Roos CFD.	The Mello-Roos Act leaves the rate and method of apportionment of the special tax to the discretion of the legislative body of the CFD. They may be based on the physical dimensions of the property (using a basis of acreage or the square footage of a dwelling) or upon a more direct measurement of infrastructure usage (vehicle trips generated per dwelling unit or gallons of water consumed per dwelling unit). The only constraint is that the special tax cannot be based on the property's value.	Two-thirds voter approval is required under Prop. 218 to increase or extend a Mello-Roos tax.	Service charges are generally subject to reduction or repeal using the local initiative power under Prop. 218, otherwise the charges can continue as long as the services are provided. For financing used to issue bonds, the charges will continue until the debt has been paid in full.

TYPE OF CHARGE	DESCRIPTION	HOW IS THE ANNUAL CHARGE DETERMINED	REQUIREMENTS TO MODIFY THE AMOUNTS CHARGED	HOW LONG WILL CHARGE CONTINUE
1911 Improvement Act Maintenance District (1911)	A maintenance district created so that expenses of maintaining and operating performed work or improvements are charged to the properties within the district that benefit from the work.	In order to be collected on the tax rolls, assessments must be less than \$150 and are generally a fixed amount that does not change.	Under Prop. 218, cannot be increased without the majority consent of the property owners. This requires a written notice to all affected property owners, a public hearing and an assessment ballot vote.	Assessments that pay for ongoing maintenance costs will continue as long as the improvement exists.
1915 Act Improvement Bonds (1915)	A form of financing to fund public improvements such as streets, curbs, gutters, water or sewer systems, etc. The 1915 Act Bonds are issued in a series and are paid through special assessments on the tax bills of all property owners within the boundaries of assessment district that is formed for that purpose.	The annual charge is based on the bond principal and interest due each year and allocated in proportion to the outstanding balance of each of the unpaid parcels within the district.	The amount of the lien on each property is established when the bonds are sold and may not be increased or modified except as may occur due to parcel splits or changes in the debt service schedule.	The charge continues to be levied until the bonds are paid. However, a property owner may prepay their outstanding balance on their property to remove the charge from future tax bills and remove the lien against the property.
Property Assessed Clean Energy (PACE)	Voluntary financing program for energy efficiency upgrades or renewable energy installations, which allows property owners to pay the resulting debt obligation through their property tax bills.	The PACE provider calculates the annual charge based on the outstanding debt balance at an agreed upon interest rate plus any applicable administration fees.	The voluntary assessment is secured by a senior lien on the property that can result in accelerated foreclosure if allowed to become delinquent.	The charge continues to be levied until the bonds are paid. However, a property owner may prepay the outstanding balance of their lien to remove the charge from future tax bills.

**SPECIAL ASSESSMENTS AND DIRECT CHARGES
2016-2017 FISCAL YEAR**

Questions relating to Special Assessments and Direct Charges should be directed to the contact offices listed below and on the tax bill.
There are a number of special assessments and direct charges which are levied on the properties benefited. These charges are assessments levied pursuant to the improvement acts of the State of California, which are liens upon a specific parcel of property, i.e. sewer charge or landscape/lighting, or a direct charge levied against specific properties for services performed, i.e. weed abatement or water availability.

	FUND	TYPE	DESCRIPTION	CONTACT PERSON	PHONE
1915 ACT BONDS	1170	1915	S L O Co. WW A/D - Los Osos Swr (USDA)	Ken Cardoza	(805) 781-5294
	1171	1915	S L O Co. WW A/D - Los Osos Swr (SRF)	Ken Cardoza	(805) 781-5294
	1188	1915	No. Mesa Assessment District	Pam Duffield	(805) 781-5282
	1193	1915	San Miguel Assessment District # A	Public Works Tax Roll Accounting	(805) 781-5252
	1194	1915	San Miguel Assessment District # B	Public Works Tax Roll Accounting	(805) 781-5252
	1195	1915	Sherwood Drive Underground Utility Assmt District	Public Works Tax Roll Accounting	(805) 781-5252
				1915 ACT BOND PAYOFF INFORMATION	Barbara Godwin
COUNTY ANNUAL CHARGES	1873	FEE/SC	Separate Bill Cost	Kathleen Stewart	(805) 781-5031
	1874	FEE/SC	Mobile Home Bill Cost	Kathleen Stewart	(805) 781-5031
COUNTY PUBLIC WORKS	1734	CSA	C S A #1 Lighting - Nipomo	Public Works Tax Roll Accounting	(805) 781-5252
	1735	CSA	C S A #1A Parkway Maintenance	Public Works Tax Roll Accounting	(805) 781-5252
	1737	FEE/SC	CSA #23 Del A/R Santa Margarita	Public Works Tax Roll Accounting	(805) 781-5252
	1739	BA	Flood Control Zone #4 Ben Assmnt	Public Works Tax Roll Accounting	(805) 781-5252
	1740	CSA	C S A #1F Sewer Service	Public Works Tax Roll Accounting	(805) 781-5252
	1742	CSA	C S A #1A Service Charge	Public Works Tax Roll Accounting	(805) 781-5252
	1746	CSA	C S A #7A Service Charge - Oak Shores	Public Works Tax Roll Accounting	(805) 781-5252
	1751	BA	Flood Control Zone #1 Ben Assmnt	Public Works Tax Roll Accounting	(805) 781-5252
	1752	BA	Flood Control Zone #1A Ben Assmnt	Public Works Tax Roll Accounting	(805) 781-5252
	1774	BA	Flood Control Zone #16 Ben Assmnt	Public Works Tax Roll Accounting	(805) 781-5252
	1796	CSA	C S A #21 Road Top of the World	Public Works Tax Roll Accounting	(805) 781-5252
	1798	SP TAX	C S A #21 Road Camborne	Public Works Tax Roll Accounting	(805) 781-5252
	1799	CSA	C S A #1 Service Charge (Sewer Service)	Public Works Tax Roll Accounting	(805) 781-5252
	1808	SP TAX	C S A #9I Emergency Fire	Public Works Tax Roll Accounting	(805) 781-5252
	1816	CSA	C S A #18 Service Charge	Public Works Tax Roll Accounting	(805) 781-5252
	1832	BA	Flood Control Zone #16 General Operations	Public Works Tax Roll Accounting	(805) 781-5252
	1839	FEE/SC	C S A #23 Delinquent Avail - Santa Margarita	Public Works Tax Roll Accounting	(805) 781-5252
	1845	FEE/SC	C S A #18 Delinquent Avail - Co. Club Estates	Public Works Tax Roll Accounting	(805) 781-5252
	1846	FEE/SC	C S A #16-1 Delinquent Avail - Shandon	Public Works Tax Roll Accounting	(805) 781-5252
	1847	FEE/SC	C S A #7A Delinquent Avail - Oak Shores	Public Works Tax Roll Accounting	(805) 781-5252
1887	SP TAX	Nipomo Lighting "E" Special Tax	Public Works Tax Roll Accounting	(805) 781-5252	
1891	BA	Flood Control Zone #1 Ben Assmnt 2006	Public Works Tax Roll Accounting	(805) 781-5252	
1892	BA	Flood Control Zone #1A Ben Assmnt 2006	Public Works Tax Roll Accounting	(805) 781-5252	

**SPECIAL ASSESSMENTS AND DIRECT CHARGES
2016-2017 FISCAL YEAR**

	FUND	TYPE	DESCRIPTION	CONTACT PERSON	PHONE
COUNTY PUBLIC WORKS (Continued)	1897	BA	Nipomo Lighting Tract 1747	Public Works Tax Roll Accounting	(805) 781-5252
	1900	BA	Flood Control Zone #18 Landscape MTC	Public Works Tax Roll Accounting	(805) 781-5252
	2000	SP TAX	C S A #21 Orville	Public Works Tax Roll Accounting	(805) 781-5252
	2001	SP TAX	C S A #21 Road Bradford 2	Public Works Tax Roll Accounting	(805) 781-5252
ARROYO GRANDE CITY	1765	1972 BA	Arroyo Grande Landscaping/Lighting A/D	Debbie Malicoat	(805) 473-5432
	1893	1972 BA	Arroyo Grande Parkside Village A/D	Debbie Malicoat	(805) 473-5432
	1895	1972 BA	AG Grace Lane A/D (Maintenance/Improvements)	Debbie Malicoat	(805) 473-5432
ATASCADERO CITY	1704	FEE/SC	Atascadero Lobos Lane Maint Dist 83-1	Cindy Chavez	(805) 470-3484
	1705	FEE/SC	Atascadero Sonora/Pinal Maint Dist 83-2	Cindy Chavez	(805) 470-3484
	1712	MR CFD	Atascadero CFD 2005-1 (Mello Roos)	Adina McCargo (NBS)	(800) 676-7516
	1726	ABATE	Atascadero Fire Abatement	Ellen Perkins	(805) 470-3300
	1744	1972 BA	Atascadero Landscape Ltng 1	Adina McCargo (NBS)	(800) 676-7516
	1745	1972 BA	Atascadero Landscape Ltng 2	Adina McCargo (NBS)	(800) 676-7516
	1763	1972 BA	Atascadero Landscape Ltng 3	Adina McCargo (NBS)	(800) 676-7516
	1782	1982 BA	Atascadero Landscape Street Drain 2	Adina McCargo (NBS)	(800) 676-7516
	1783	1982 BA	Atascadero Landscape Street Drain 3	Adina McCargo (NBS)	(800) 676-7516
	1784	1982 BA	Atascadero Landscape Street Drain 1	Adina McCargo (NBS)	(800) 676-7516
	1790	BA	Atascadero Maleza Avenue Maint Dist 83-3	Cindy Chavez	(805) 470-3484
	1791	BA	Atascadero San Fernando Rd Maint A/D 84-1	Cindy Chavez	(805) 470-3484
	1793	FEE/SC	Atascadero Service Charge Sewer	Dawn Patterson	(805) 470-3180
	1802	1911	Atascadero Aguila Avenue Maint Dist 86-3	Cindy Chavez	(805) 470-3484
	1803	1911	Atascadero Pinal/Escarpa Maint Dist 86-2	Cindy Chavez	(805) 470-3484
1804	1911	Atascadero Cayucos Avenue Maint Dist 86-4	Cindy Chavez	(805) 470-3484	
1805	1911	Atascadero Falda Road Maint Dist 86-1	Cindy Chavez	(805) 470-3484	
CALIFORNIA VALLEY CSD	1786	CSD	California Valley CSD Road	Vera Starr	(805) 475-2211
	1894	CSD	California Valley CSD Delinquent Trash	Vera Starr	(805) 475-2211
CAMBRIA	0180	SBC	Cambria Water Availability	Patrick O'Reilly	(805) 927-6118
	1767	ABATE	Cambria Weed Abatement	Patrick O'Reilly	(805) 927-6118
	1768	SBC	Cambria Sewer Availability	Patrick O'Reilly	(805) 927-6118
	1806	1982 BA	Cambria Community Health Care District	Heidi Holmes	(805) 927-8304
	1885	BA	Cambria CSD Fire	Patrick O'Reilly	(805) 927-6118
	1950	FEE/SC	Cambria Delinquent Waste	Patrick O'Reilly	(805) 927-6118

**SPECIAL ASSESSMENTS AND DIRECT CHARGES
2016-2017 FISCAL YEAR**

	FUND	TYPE	DESCRIPTION	CONTACT PERSON	PHONE
CAYUCOS	1714	SP TAX	Cayucos Fire Special Tax	Lori Mozden	(805) 995-3372
	1715	FEE/SC	Cayucos Delinquent Sewer	Danielle Crawford	(805) 995-3290
	1725	ABATE	Cayucos Weed Abatement	Lori Mozden	(805) 995-3372
	1778	FEE/SC	Cayucos Delinquent Garbage	Danielle Crawford	(805) 995-3290
FIVE CITIES FIRE AUTHORITY	0240	ABATE	Grover Beach Weed Abatement	Tricia Meyers	(805) 473-5496
	0260	ABATE	Arroyo Grande Weed Abatement	Tricia Meyers	(805) 473-5496
	0310	ABATE	Oceano Weed Abatement	Tricia Meyers	(805) 473-5496
GROUND SQUIRREL HOLLOW CSD	1888	SP TAX	Ground Squirrel Hollow CSD	Dan Gilmore	(805) 441-4428
HERITAGE RANCH CSD	1875	SBC	Heritage Ranch CSD - Water/Sewer	Kristen Gelos	(805) 227-6230
	1975	FEE/SC	Heritage Ranch - San Miguel Delq. Solid Waste	Kristen Gelos	(805) 227-6230
INDEPENDENCE RANCH CSD	1877	CSD	Independence CSD - Road	Brad Hagemann	(805) 835-3163
LINNE CSD	1753	1982 BA	Linne CSD Fire and Road Assessment	Ellen Frost	(805) 239-1260
LOS OSOS CSD	1699	CSD	Los Osos CSD Delinquent Water Charge	Ann Kudart	(805) 528-9435
	1713	CSD	Los Osos CSD Waste Treatment	Adina McCargo (NBS)	(800) 676-7516
	1731	CSD	Los Osos CSD Drainage 9J	Lonnie Lepore (Wallace & Assoc)	(805) 544-4011
	1759	CSD	Los Osos CSD Special Fire Tax	Lonnie Lepore (Wallace & Assoc)	(805) 544-4011
	1760	CSD	Los Osos CSD Service Charge	Lonnie Lepore (Wallace & Assoc)	(805) 544-4011
	1761	CSD	Los Osos CSD Septic/Lighting	Lonnie Lepore (Wallace & Assoc)	(805) 544-4011
MORRO BAY CITY	1837	1972 BA	Morro Bay Cloisters Assessment District	Susan Slayton	(805) 772-6217
	1840	FEE/SC	Morro Bay Delinquent Solid Waste Assessment	Susan Slayton	(805) 772-6217
	1842	1972 BA	Morro Bay No Point Assessment District	Susan Slayton	(805) 772-6217
	1843	MAINT	Morro Bay Storm Drain #1	Susan Slayton	(805) 772-6217
NIPOMO CSD	1720	CSD	Nipomo CSD Assessment Dist #93-1	Jeff Hammill (Special Dist Financing Admin)	(800) 676-3680
	1800	CSD	Nipomo CSD Black Lake Lighting	Lisa Bognuda	(805) 929-1133
	1801	CSD	Nipomo CSD Black Landscape #1	Lisa Bognuda	(805) 929-1133
	1807	FEE/SC	Nipomo CSD Delinquent Solid Waste	Lisa Bognuda	(805) 929-1133
OCEANO CSD	1766	FEE/SC	Oceano CSD Delinquent Trash	Celia Ruiz	(805) 481-6730
	1771	FEE/SC	Oceano CSD Delinquent Water/Sewer	Celia Ruiz	(805) 481-6730

**SPECIAL ASSESSMENTS AND DIRECT CHARGES
2016-2017 FISCAL YEAR**

	FUND	TYPE	DESCRIPTION	CONTACT PERSON	PHONE
PACE - PROPERTY ASSESSED CLEAN ENERGY	2100	PACE	CSCDA CalFirst - Residential	Donna Segura (David Taussig & Assoc)	(800) 969-4382
	2101	PACE	CSCDA CalFirst - Non Residential	Donna Segura (David Taussig & Assoc)	(800) 969-4382
	2104	PACE	GSFA - Ygrene Mello Roos	Property Owner Rep (Willdan Financial)	(866) 807-6864
PASO ROBLES CITY	1788	MR CFD	Paso Robles CFD (Mello Roos)	Susana Medina (Willdan Financial)	(800) 755-6864
	1863	1972 BA	Paso Lighting/Landscaping #1	Freda Berman	(805) 237-3873
	1963	1982 BA	Paso Drainage Maintenance A/D	Susana Medina (Willdan Financial)	(800) 755-6864
PISMO BEACH CITY	0290	ABATE	Pismo Beach Fire Abatement	Michelle Pearson	(805) 773-7031
	1775	SP TAX	Pismo Beach - Water Tax	Susan West-jones	(805) 773-4655
SAN LUIS OBISPO CITY	1718	ABATE	SLO Nuisance Abatement	Marjorie Hernandez	(805) 781-7436
	1722	FEE/SC	City of SLO Delinquent Waste	Marjorie Hernandez	(805) 781-7436
	1890	FEE/SC	Safety Inspection Fee	Marjorie Hernandez	(805) 781-7436
	1899	FEE/SC	Prior Year Safety Inspection Fee	Marjorie Hernandez	(805) 781-7436
SO SAN LUIS OBISPO COUNTY SANITATION DISTRICT	1036	FEE/SC	So SLO Sanitation Wastewater	Adina McCargo (NBS)	(800) 676-7516
	1037	FEE/SC	So SLO Sanitation Wastewater Delinquent Charges	Adina McCargo (NBS)	(800) 676-7516
SAN MIGUEL CSD	0828	ABATE	San Miguel Weed Abatement	Kelly Dodds	(805) 467-3388
SANTA MARIA WATER CONSERVATION DISTRICT	1702	MAINT	Santa Maria Valley Water Conservation District Twitchell Reservoir	Christy Griesemer	(805) 925-5212
SQUIRE CANYON CSD	1777	SP TAX	Squire Canyon Road Improvement	Brad Hagemann	(805) 835-3163
TEMPLETON CSD	1754	ABATE	Templeton Weed Abatement	Natalie Klock	(805) 434-4900
	1757	CSD	Templeton CSD 98-1 Tract 2229	Natalie Klock	(805) 434-4900
	1772	CSD	Templeton CSD 99-1 Tract 2273	Natalie Klock	(805) 434-4900
	1773	CSD	Templeton CSD 97-1 Tract 2057	Natalie Klock	(805) 434-4900
	1776	CSD	Templeton CSD 02-1 Tract 2348	Natalie Klock	(805) 434-4900
	1864	FEE/SC	Templeton CSD Delinquent A/R	Natalie Klock	(805) 434-4900

LEGEND OF DIRECT CHARGE TYPES:

BA - Benefit Assessment
 1982 BA - 1982 Act Benefit Assessment District
 1972 BA - 1972 Landscape and Lighting Benefit Assessment
 SP TAX - Special Taxes
 SBC - Standby/Availability Charge
 FEE/SC - Fees and Service Charges

ABATE - Abatement of Pest, Nuisance or Hazard
 CSD - Community Services District
 CSA - County Service Area
 MR CFD - Mello-Roos Community Facilities District
 1911 - 1911 Improvement Act Maintenance District
 1915 - 1915 Act Improvement Bond
 PACE - Property Assessed Clean Energy

REDEVELOPMENT

FORMER REDEVELOPMENT AGENCY PROPERTY TAX REVENUE FOR 2016/2017

	ASSESSED VALUES					RECAP OF TOTAL	
	SECURED	UTILITY	TOTAL SEC'D	UNSEC	TOTAL A/V	TAX AMOUNTS TO RPTTF	
GROVER BEACH REDEVELOPMENT PROJECT							
Base Year	1996-97						
Frozen Base Value	80,461,536	0	80,461,536	3,297,917	83,759,453	1,376,624	CY Increment
Current Year Value	216,092,663	0	216,092,663	5,329,239	221,421,902	(7,061)	Prior Year Adjmt
Incrmt/Decrmt Value	135,631,127	0	135,631,127	2,031,322	137,662,449	<u>1,369,563</u>	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	1,609,452	CY Increment
Current Year Value	153,096,753	0	153,096,753	21,214,322	174,311,075	4,901	Prior Year Adjmt
Incrmt/Decrmt Value	140,669,832	0	140,669,832	20,275,375	160,945,207	1,614,353	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	5,159,311	CY Increment
Current Year Value	605,618,722	162,043	605,780,765	47,692,995	653,473,760	(104,352)	Prior Year Adjmt
Incrmt/Decrmt Value	482,196,523	61,243	482,257,766	33,673,374	515,931,140	5,054,959	Total Adj'd Increment
ARROYO GRANDE REDEVELOPMENT PROJECT							
Base Year	1996-97						
Frozen Base Value	108,721,778	0	108,721,778	14,219,858	122,941,636	1,892,974	CY Increment
Current Year Value	288,111,295	0	288,111,295	24,127,871	312,239,166	(12,117)	Prior Year Adjmt
Incrmt/Decrmt Value	179,389,517	0	179,389,517	9,908,013	189,297,530	1,880,857	Total Adj'd Increment
ATASCADERO REDEVELOPMENT PROJECT							
Base Year	1998-99						
Frozen Base Value	258,107,375	0	258,107,375	23,611,074	281,718,449	4,262,738	CY Increment
Current Year Value	677,240,206	0	677,240,206	30,752,071	707,992,277	8,906	Prior Year Adjmt
Incrmt/Decrmt Value	419,132,831	0	419,132,831	7,140,997	426,273,828	4,271,644	Total Adj'd Increment
GROVER BEACH INDUSTRIAL ENHANCEMENT REDEVELOPMENT PROJECT							
Base Year	2003-2004						
Frozen Base Value	43,543,375	3,077	43,546,452	4,862,884	48,409,336	455,543	Curr Yr Increment
Current Year Value	68,315,534	307,339	68,622,873	25,340,727	93,963,600	(7,136)	Prior Year Adjmt
Incrmt/Decrmt Value	24,772,159	304,262	25,076,421	20,477,843	45,554,264	448,407	Total Adj'd Increment

SUMMARY OF BONDS LEVIED
TRA PRIMARY NO. REFERENCE
TAX RATES BY FUND
&
BY TAX RATE AREA

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 plus any amounts levied for bonded indebtedness approved by the voters. For the 2016-17 fiscal year, the actual tax rates levied in SLO County range from \$1.02325 to \$1.14125, depending on the location of the property.

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 Unitary portion of the State Board roll. The tax rates for this year will show under the first three tax rate areas, 000-001, 000-002 and 000-511. 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 in the Public Works Department at 781-5296.

**COUNTY OF SAN LUIS OBISPO
BOARD OF SUPERVISOR APPROVED
SCHEDULE OF TAX RATES
2016/2017**

<u>FUND</u>	<u>TAXING AGENCY</u>	<u>PRIOR YEAR 2015/2016 TAX RATE</u>	<u>CURR YEAR 2016/2017 TAX RATE</u>
COUNTYWIDE TAX RATES			
0013	PROPOSITION 13 BASIC TAX RATE	1.00000%	1.00000%
0110	UNITARY PIPELINE RIGHTS OF WAY	1.00000%	1.00000%
0112	UNITARY RAILROAD TAX RATE	1.00000%	1.00000%
0113	UNITARY PROPERTY TAX RATE	1.00000%	1.00000%
<u>CONTRACT</u>			
0646	STATE WATER BOND	0.00374%	0.00400%
<u>DEBT SERVICE</u>			
0114	UNITARY DEBT SERVICE	0.05288%	0.11537%
INCORPORATED CITIES AND SPECIAL DISTRICT BONDS			
1042	LOPEZ DAM RETROFIT - 2011 Refunding of 2000	0.00982%	0.00882%
1100	GROVER BEACH ROAD - 2014 Series A & B	New in 2015/16 0.02400%	0.03431%
1101	CITY OF ARROYO GRANDE FIRE - 2003 A	0.00556%	0.00000%
1125	CITY OF PASO ROBLES - 1999	0.06430%	0.05160%
SCHOOL DISTRICT GENERAL OBLIGATION BONDS			
<u>DEBT SERVICE</u>			
1233	TEMPLETON UNIFIED - 2012 Series A & B	0.05800%	0.05800%
1236	SAN LUIS COASTAL USD - 2014 Series A	0.04900%	0.04900%
1249	LUCIA MAR USD - 2005 A & B Refunding of 1997 A	0.01634%	0.01634%
1251	LUCIA MAR USD - 2006 A Rfndg of 2004 A	0.02460%	0.02360%
1276	ATASCADERO UNIFIED - 2010 Series A & B	0.05900%	0.05900%
1277	ATASCADERO UNIFIED - 2014 Series A	0.05902%	0.05900%
1304	CUESTA COMM COLLEGE - 2014 A & A1	0.01925%	0.01925%
1512	CAYUCOS ELEM - 2014 Rfndg of 2004 A	0.02500%	0.01760%
1514	CAYUCOS ELEM - 2016 Rfndg of 2006 A & 2004 B	0.01790%	0.01790%
1524	SANTA MARIA/BONITA JT UN -2014 A	Rate Set by SB Co. 0.02575%	0.02575%
1525	SANTA MARIA JT HSD - 2000	Rate Set by SB Co. 0.02649%	0.02517%
1526	SANTA MARIA JT HSD - 2004	Rate Set by SB Co. 0.02300%	0.02426%
1534	HANCOCK CCD - 2014 Rfndg 2006 A & B	Rate Set by SB Co. 0.02500%	0.02500%
1549	SAN MIGUEL ELEM - 2000 Series A	0.04413%	0.04413%
1548	COAST UNIFIED - 2011A Refunding of 1998A	0.00664%	0.00664%
1550	COAST USD IMP DIST #1 - 2011A Rfndg of 2002 A	0.03310%	0.03210%
1570	PASO ROBLES UNIFIED - 2006A, 2010 A & B	0.01190%	0.01190%

COUNTY OF SAN LUIS OBISPO

TAX RATE AREA PRIMARY NUMBER REFERENCE

(Tax Rate Areas are assigned and maintained by the State Board of Equalization)

COUNTYWIDE

000 Unitary (State Assessed)

INCORPORATED CITIES

001 City of Arroyo Grande
002 City of Paso Robles
003 City of San Luis Obispo
004 City of Pismo Beach
005 City of Grover Beach
006 City of Morro Bay
007 City of Atascadero

SCHOOL DISTRICTS

052 Lucia Mar Unified
054 Atascadero Unified
061 Coast Unified (Cambria Elementary)
063 Coast Unified (Cayucos Elementary)
070 Cuyama Unified
104 Paso Robles Unified
108 Pleasant Valley Elementary
112 San Luis Coastal Unified
114 San Miguel Elementary
116 Santa Maria Elementary/High
119 Shandon Unified
126 Templeton Unified

**COUNTY OF SAN LUIS OBISPO - AUDITOR-CONTROLLER
2016-17 SUMMARY OF BONDS LEVIED**

**GENERAL OBLIGATION BONDS
(Voter Approved at General Election)**

TAX FUND NUMBER	TAX RATE	DISTRICT NAME	DATE OF ISSUANCE	DEBT SERVICE PAYMENTS DUE	FINAL MATURITY
0114	0.11537	Unitary Debt Rate	R&T Code §100	N/A	On Going
0646	0.00400	State Water Contract-Dept of Water Resources Agreement	02-26-1963	Jan & July	07-01-2035
1042	0.00882	Lopez Dam - Retrofit	10-01-2000	Feb & Aug	08-01-2030
1100	0.03431	City of Grover Beach - Street Improvements Series A	03-25-2015	Mar & Sept	09-01-2040
1101	0.00000	City of Arroyo Grande - Fire Station Expansion	08-01-2003	Feb & Aug	08-01-2023
1125	0.05160	City of Paso Robles - Niblick Bridge	07-01-1999	Feb & Aug	08-01-2027
1233	0.05800	Templeton Unified School - 2012 Series A & B	04-17-2014	Feb & Aug	08-01-2039
1236	0.04900	San Luis Coastal USD GO 2014-A	03-25-2015	Feb & Aug	08-01-2039
1249	0.01634	Lucia Mar Unified - 1997 Series A & B	08-01-1997	Feb & Aug	08-01-2023
1251	0.02360	Lucia Mar Unified - 2004 Issue	06-16-2004	Feb & Aug	08-01-2028
1276	0.05900	Atascadero Unified - 2010 Series A & B	06-21-2011	Feb & Aug	08-01-2040
1277	0.05900	Atascadero Unified - 2014 Series A	05-28-2015	Feb & Aug	08-01-2040
1304	0.01925	Cuesta CCD GO Bond - 2014 Series A	03-05-2015	Feb & Aug	08-01-2040
1512	0.01760	Cayucos Elementary - 2004 Series A & 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
1524	0.02575	Santa Maria/Bonita JT UN - 2014A	04-22-2015	Feb & Aug	08-01-2044
1525	0.02517	Santa Maria Joint High - 2000 Series A & B	03-01-2001	Feb & Aug	08-01-2024
1526	0.02426	Santa Maria Joint High - 2004 Series A	02-23-2005	Feb & Aug	02-01-2030
1534	0.02500	Allan Hancock Comm College - 2006A	09-25-2006	Feb & Aug	08-01-2031
1548	0.00664	Coast Unified - 1998A Issue	08-10-1998	Feb & Aug	08-01-2023
1549	0.04413	San Miguel Elementary	05-18-2000	June 15	06-15-2025
1550	0.03210	Coast Unified - 2002 Series A & B	08-08-2002	Feb & Aug	08-01-2041
1570	0.01190	Paso Robles Unified - 2016 Refunding	02-23-2016	Mar & Sept	09-01-2028

0.72874

**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%	SLO Co WW A/D #1 - Los Osos Swr (USDA Loan) - Sewer	2012	Mar & Sept	9/2/2051
1171		SLO Co WW A/D #1 - Los Osos Swr (SRF Loan) - Sewer	Pending	Bond Not Yet Sold	
1188	3.5%-5.125%	North Mesa Assessment District - Road	1999	Mar & Sept	9/2/2018
1193	2.955%	San Miguel San Lawrence AD 1-A - Water Quality	2000	April & Oct	4/1/2024
1194	4.5%-6.85%	San Miguel San Lawrence AD 1-B - Water Quality	1994	Mar & Sept	9/2/2019
1195	5.450%	Sherwood Drive Assmt District - Underground Utility	2006	Mar & Sept	9/2/2027

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2016-2017**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Community Colleges	Special District Bonds
Unitary & Unitary Railroad										
		000-001	1.11537							
		000-002	1.11537							
		000-511	1.11537							
City of Arroyo Grande										
	Lucia Mar Unified	001-000	1.07201	1.00000	.00400	.00000	.03994		.01925	.00882
		001-002	1.07201	1.00000	.00400	.00000	.03994		.01925	.00882
		001-003	1.07201	1.00000	.00400	.00000	.03994		.01925	.00882
		001-006	1.07201	1.00000	.00400	.00000	.03994		.01925	.00882
		001-007	1.07201	1.00000	.00400	.00000	.03994		.01925	.00882
		001-009	1.07201	1.00000	.00400	.00000	.03994		.01925	.00882
		001-011	1.07201	1.00000	.00400	.00000	.03994		.01925	.00882
		001-012	1.07201	1.00000	.00400	.00000	.03994		.01925	.00882
		001-013	1.07201	1.00000	.00400	.00000	.03994		.01925	.00882
		001-014	1.07201	1.00000	.00400	.00000	.03994		.01925	.00882
		001-016	1.07201	1.00000	.00400	.00000	.03994		.01925	.00882
		001-019	1.07201	1.00000	.00400	.00000	.03994		.01925	.00882
		001-020	1.07201	1.00000	.00400	.00000	.03994		.01925	.00882
		001-023	1.07201	1.00000	.00400	.00000	.03994		.01925	.00882
		001-024	1.07201	1.00000	.00400	.00000	.03994		.01925	.00882
		001-025	1.07201	1.00000	.00400	.00000	.03994		.01925	.00882
		001-026	1.07201	1.00000	.00400	.00000	.03994		.01925	.00882
		001-027	1.07201	1.00000	.00400	.00000	.03994		.01925	.00882
		001-028	1.07201	1.00000	.00400	.00000	.03994		.01925	.00882
		001-029	1.07201	1.00000	.00400	.00000	.03994		.01925	.00882
		001-030	1.06319	1.00000	.00400	.00000	.03994		.01925	
		001-031	1.07201	1.00000	.00400	.00000	.03994		.01925	.00882
		001-032	1.07201	1.00000	.00400	.00000	.03994		.01925	.00882

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2016-2017**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Community Colleges	Special District Bonds
City of Paso Robles										
	Paso Unified	002-000	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-001	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-002	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-003	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-005	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-006	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-007	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-008	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-009	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-010	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-014	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-016	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-018	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-019	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-022	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-023	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-025	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-026	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-027	1.08675	1.00000	.00400	.05160	.01190		.01925	
	Templeton Unified	002-028	1.13285	1.00000	.00400	.05160	.05800		.01925	
	Paso Unified	002-032	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-033	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-034	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-038	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-039	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-040	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-041	1.08675	1.00000	.00400	.05160	.01190		.01925	
		002-042	1.08675	1.00000	.00400	.05160	.01190		.01925	
	Templeton Unified	002-043	1.13285	1.00000	.00400	.05160	.05800		.01925	
		002-044	1.08675	1.00000	.00400	.05160	.01190		.01925	

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2016-2017**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Community Colleges	Special District Bonds
City of San Luis Obispo										
	San Luis Coastal Unified	003-000	1.07225	1.00000	.00400		.04900		.01925	
		003-001	1.07225	1.00000	.00400		.04900		.01925	
		003-005	1.07225	1.00000	.00400		.04900		.01925	
		003-008	1.07225	1.00000	.00400		.04900		.01925	
		003-012	1.07225	1.00000	.00400		.04900		.01925	
		003-013	1.07225	1.00000	.00400		.04900		.01925	
		003-014	1.07225	1.00000	.00400		.04900		.01925	
		003-015	1.07225	1.00000	.00400		.04900		.01925	
		003-016	1.07225	1.00000	.00400		.04900		.01925	
		003-017	1.07225	1.00000	.00400		.04900		.01925	
		003-018	1.07225	1.00000	.00400		.04900		.01925	
		003-019	1.07225	1.00000	.00400		.04900		.01925	
		003-020	1.07225	1.00000	.00400		.04900		.01925	
		003-021	1.07225	1.00000	.00400		.04900		.01925	
		003-022	1.07225	1.00000	.00400		.04900		.01925	
City of Pismo Beach										
	Lucia Mar Unified	004-001	1.07201	1.00000	.00400		.03994		.01925	.00882
		004-002	1.07201	1.00000	.00400		.03994		.01925	.00882
		004-003	1.07201	1.00000	.00400		.03994		.01925	.00882
		004-004	1.06319	1.00000	.00400		.03994		.01925	
		004-005	1.07201	1.00000	.00400		.03994		.01925	.00882
		004-006	1.06319	1.00000	.00400		.03994		.01925	
		004-007	1.06319	1.00000	.00400		.03994		.01925	
	San Luis Coastal	004-008	1.07225	1.00000	.00400		.04900		.01925	
		004-009	1.07225	1.00000	.00400		.04900		.01925	
		004-013	1.08107	1.00000	.00400		.04900		.01925	.00882
		004-014	1.08107	1.00000	.00400		.04900		.01925	.00882
		004-015	1.08107	1.00000	.00400		.04900		.01925	.00882
	Lucia Mar Unified	004-016	1.06319	1.00000	.00400		.03994		.01925	
		004-018	1.06319	1.00000	.00400		.03994		.01925	

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2016-2017**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Community Colleges	Special District Bonds
City of Grover Beach										
	Lucia Mar Unified	005-000	1.10632	1.00000	.00400	.03431	.03994		.01925	.00882
		005-001	1.09750	1.00000	.00400	.03431	.03994		.01925	
		005-002	1.10632	1.00000	.00400	.03431	.03994		.01925	.00882
		005-004	1.10632	1.00000	.00400	.03431	.03994		.01925	.00882
		005-005	1.10632	1.00000	.00400	.03431	.03994		.01925	.00882
		005-006	1.10632	1.00000	.00400	.03431	.03994		.01925	.00882
		005-007	1.10632	1.00000	.00400	.03431	.03994		.01925	.00882
		005-009	1.10632	1.00000	.00400	.03431	.03994		.01925	.00882
		005-010	1.10632	1.00000	.00400	.03431	.03994		.01925	.00882
		005-015	1.10632	1.00000	.00400	.03431	.03994		.01925	.00882
		005-016	1.10632	1.00000	.00400	.03431	.03994		.01925	.00882
		005-017	1.10632	1.00000	.00400	.03431	.03994		.01925	.00882
		005-018	1.10632	1.00000	.00400	.03431	.03994		.01925	.00882
		005-019	1.10632	1.00000	.00400	.03431	.03994		.01925	.00882
		005-020	1.10632	1.00000	.00400	.03431	.03994		.01925	.00882
City of Morro Bay										
	Coast Unified (Cayucos Elem)	006-000	1.06539	1.00000	.00400		.00664	.03550	.01925	
	San Luis Coastal Unified	006-001	1.07225	1.00000	.00400		.04900		.01925	
		006-002	1.07225	1.00000	.00400		.04900		.01925	
		006-003	1.07225	1.00000	.00400		.04900		.01925	
		006-006	1.07225	1.00000	.00400		.04900		.01925	
City of Atascadero										
	Atascadero Unified	007-001	1.14125	1.00000	.00400		.11800		.01925	
		007-005	1.14125	1.00000	.00400		.11800		.01925	
		007-006	1.14125	1.00000	.00400		.11800		.01925	
		007-007	1.14125	1.00000	.00400		.11800		.01925	
		007-009	1.14125	1.00000	.00400		.11800		.01925	

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2016-2017**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Community Colleges	Special District Bonds
City of Atascadero (cont'd)										
	Templeton Unified	007-010	1.08125	1.00000	.00400		.05800		.01925	
	Atascadero Unified	007-011	1.14125	1.00000	.00400		.11800		.01925	
		007-013	1.14125	1.00000	.00400		.11800		.01925	
		007-016	1.14125	1.00000	.00400		.11800		.01925	
		007-018	1.14125	1.00000	.00400		.11800		.01925	
		007-019	1.14125	1.00000	.00400		.11800		.01925	
		007-020	1.14125	1.00000	.00400		.11800		.01925	
		007-022	1.14125	1.00000	.00400		.11800		.01925	
		007-026	1.14125	1.00000	.00400		.11800		.01925	
		007-027	1.14125	1.00000	.00400		.11800		.01925	
		007-028	1.14125	1.00000	.00400		.11800		.01925	
		007-031	1.14125	1.00000	.00400		.11800		.01925	
		007-033	1.14125	1.00000	.00400		.11800		.01925	
		007-034	1.14125	1.00000	.00400		.11800		.01925	
		007-035	1.14125	1.00000	.00400		.11800		.01925	
		007-036	1.14125	1.00000	.00400		.11800		.01925	
		007-037	1.14125	1.00000	.00400		.11800		.01925	
		007-038	1.14125	1.00000	.00400		.11800		.01925	
		007-039	1.14125	1.00000	.00400		.11800		.01925	
		007-040	1.14125	1.00000	.00400		.11800		.01925	
		007-041	1.14125	1.00000	.00400		.11800		.01925	
		007-042	1.14125	1.00000	.00400		.11800		.01925	
		007-043	1.14125	1.00000	.00400		.11800		.01925	
		007-044	1.14125	1.00000	.00400		.11800		.01925	

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2016-2017**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Community Colleges	Special District Bonds
Unincorporated Areas of the County										
County	Lucia Mar Unified	052-001	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-002	1.06319	1.00000	.00400		.03994		.01925	
		052-003	1.06319	1.00000	.00400		.03994		.01925	
		052-004	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-006	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-007	1.06319	1.00000	.00400		.03994		.01925	
		052-008	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-009	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-011	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-012	1.06319	1.00000	.00400		.03994		.01925	
		052-013	1.06319	1.00000	.00400		.03994		.01925	
		052-014	1.06319	1.00000	.00400		.03994		.01925	
		052-015	1.06319	1.00000	.00400		.03994		.01925	
		052-016	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-018	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-020	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-021	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-022	1.06319	1.00000	.00400		.03994		.01925	
		052-025	1.06319	1.00000	.00400		.03994		.01925	
		052-026	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-027	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-028	1.06319	1.00000	.00400		.03994		.01925	
		052-030	1.06319	1.00000	.00400		.03994		.01925	
		052-031	1.06319	1.00000	.00400		.03994		.01925	
		052-032	1.06319	1.00000	.00400		.03994		.01925	
		052-033	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-034	1.06319	1.00000	.00400		.03994		.01925	
		052-035	1.06319	1.00000	.00400		.03994		.01925	
		052-036	1.06319	1.00000	.00400		.03994		.01925	
		052-038	1.06319	1.00000	.00400		.03994		.01925	

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2016-2017**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Community Colleges	Special District Bonds
County	Lucia Mar Unified (cont'd)	052-039	1.06319	1.00000	.00400		.03994		.01925	
		052-040	1.06319	1.00000	.00400		.03994		.01925	
		052-041	1.06319	1.00000	.00400		.03994		.01925	
		052-042	1.06319	1.00000	.00400		.03994		.01925	
		052-044	1.06319	1.00000	.00400		.03994		.01925	
		052-045	1.06319	1.00000	.00400		.03994		.01925	
		052-046	1.06319	1.00000	.00400		.03994		.01925	
		052-047	1.06319	1.00000	.00400		.03994		.01925	
		052-049	1.06319	1.00000	.00400		.03994		.01925	
		052-050	1.06319	1.00000	.00400		.03994		.01925	
		052-051	1.06319	1.00000	.00400		.03994		.01925	
		052-052	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-053	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-054	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-055	1.06319	1.00000	.00400		.03994		.01925	
		052-056	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-058	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-062	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-064	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-065	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-066	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-069	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-072	1.06319	1.00000	.00400		.03994		.01925	
		052-075	1.06319	1.00000	.00400		.03994		.01925	
		052-077	1.06319	1.00000	.00400		.03994		.01925	
		052-078	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-080	1.06319	1.00000	.00400		.03994		.01925	
		052-081	1.06319	1.00000	.00400		.03994		.01925	
		052-089	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-091	1.06319	1.00000	.00400		.03994		.01925	
		052-093	1.06319	1.00000	.00400		.03994		.01925	
		052-094	1.06319	1.00000	.00400		.03994		.01925	

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2016-2017**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Community Colleges	Special District Bonds
County	Lucia Mar Unified (cont'd)	052-095	1.06319	1.00000	.00400		.03994		.01925	
		052-096	1.06319	1.00000	.00400		.03994		.01925	
		052-097	1.06319	1.00000	.00400		.03994		.01925	
		052-098	1.06319	1.00000	.00400		.03994		.01925	
		052-100	1.06319	1.00000	.00400		.03994		.01925	
		052-101	1.06319	1.00000	.00400		.03994		.01925	
		052-102	1.06319	1.00000	.00400		.03994		.01925	
		052-103	1.06319	1.00000	.00400		.03994		.01925	
		052-104	1.06319	1.00000	.00400		.03994		.01925	
		052-108	1.06319	1.00000	.00400		.03994		.01925	
		052-110	1.06319	1.00000	.00400		.03994		.01925	
		052-111	1.06319	1.00000	.00400		.03994		.01925	
		052-112	1.06319	1.00000	.00400		.03994		.01925	
		052-113	1.06319	1.00000	.00400		.03994		.01925	
		052-114	1.06319	1.00000	.00400		.03994		.01925	
		052-115	1.06319	1.00000	.00400		.03994		.01925	
		052-116	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-117	1.06319	1.00000	.00400		.03994		.01925	
		052-118	1.06319	1.00000	.00400		.03994		.01925	
		052-119	1.06319	1.00000	.00400		.03994		.01925	
		052-120	1.06319	1.00000	.00400		.03994		.01925	
		052-121	1.06319	1.00000	.00400		.03994		.01925	
		052-122	1.06319	1.00000	.00400		.03994		.01925	
		052-123	1.06319	1.00000	.00400		.03994		.01925	
		052-124	1.07201	1.00000	.00400		.03994		.01925	.00882
		052-125	1.06319	1.00000	.00400		.03994		.01925	
		052-126	1.06319	1.00000	.00400		.03994		.01925	
		052-127	1.06319	1.00000	.00400		.03994		.01925	
		052-128	1.06319	1.00000	.00400		.03994		.01925	
052-129	1.07201	1.00000	.00400		.03994		.01925	.00882		

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2016-2017**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Community Colleges	Special District Bonds
County	Atascadero Unified	054-001	1.14125	1.00000	.00400		.11800		.01925	
		054-002	1.14125	1.00000	.00400		.11800		.01925	
		054-004	1.14125	1.00000	.00400		.11800		.01925	
		054-005	1.14125	1.00000	.00400		.11800		.01925	
		054-012	1.14125	1.00000	.00400		.11800		.01925	
		054-014	1.14125	1.00000	.00400		.11800		.01925	
		054-015	1.14125	1.00000	.00400		.11800		.01925	
		054-017	1.14125	1.00000	.00400		.11800		.01925	
		054-018	1.14125	1.00000	.00400		.11800		.01925	
		054-026	1.14125	1.00000	.00400		.11800		.01925	
		054-029	1.14125	1.00000	.00400		.11800		.01925	
		054-036	1.14125	1.00000	.00400		.11800		.01925	
		054-042	1.14125	1.00000	.00400		.11800		.01925	
		054-043	1.14125	1.00000	.00400		.11800		.01925	
		054-044	1.14125	1.00000	.00400		.11800		.01925	
		054-048	1.14125	1.00000	.00400		.11800		.01925	
		054-050	1.14125	1.00000	.00400		.11800		.01925	
		054-052	1.14125	1.00000	.00400		.11800		.01925	
		054-053	1.14125	1.00000	.00400		.11800		.01925	
		054-054	1.14125	1.00000	.00400		.11800		.01925	
		054-056	1.14125	1.00000	.00400		.11800		.01925	
		054-060	1.14125	1.00000	.00400		.11800		.01925	
		054-061	1.14125	1.00000	.00400		.11800		.01925	
		054-062	1.14125	1.00000	.00400		.11800		.01925	
		054-063	1.14125	1.00000	.00400		.11800		.01925	
		054-064	1.14125	1.00000	.00400		.11800		.01925	
		054-065	1.14125	1.00000	.00400		.11800		.01925	
		054-066	1.14125	1.00000	.00400		.11800		.01925	

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2016-2017**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Community Colleges	Special District Bonds
County	Coast Unified (Cambria Elem)	061-030	1.06199	1.00000	.00400		.03874		.01925	
		061-031	1.06199	1.00000	.00400		.03874		.01925	
		061-032	1.06199	1.00000	.00400		.03874		.01925	
		061-033	1.06199	1.00000	.00400		.03874		.01925	
		061-034	1.06199	1.00000	.00400		.03874		.01925	
		061-035	1.06199	1.00000	.00400		.03874		.01925	
		061-036	1.06199	1.00000	.00400		.03874		.01925	
		061-037	1.06199	1.00000	.00400		.03874		.01925	
		061-038	1.06199	1.00000	.00400		.03874		.01925	
	Coast Unified (Cayucos Elem)	063-001	1.06539	1.00000	.00400	.00664	.03550	.01925		
		063-002	1.06539	1.00000	.00400	.00664	.03550	.01925		
		063-003	1.06539	1.00000	.00400	.00664	.03550	.01925		
		063-005	1.06539	1.00000	.00400	.00664	.03550	.01925		
		063-006	1.06539	1.00000	.00400	.00664	.03550	.01925		
		063-007	1.06539	1.00000	.00400	.00664	.03550	.01925		
		063-008	1.06539	1.00000	.00400	.00664	.03550	.01925		
		063-009	1.06539	1.00000	.00400	.00664	.03550	.01925		
		063-010	1.06539	1.00000	.00400	.00664	.03550	.01925		
		063-011	1.06539	1.00000	.00400	.00664	.03550	.01925		
		063-013	1.06539	1.00000	.00400	.00664	.03550	.01925		
		063-014	1.06539	1.00000	.00400	.00664	.03550	.01925		
		063-015	1.06539	1.00000	.00400	.00664	.03550	.01925		
		063-017	1.06539	1.00000	.00400	.00664	.03550	.01925		
		063-020	1.06539	1.00000	.00400	.00664	.03550	.01925		
		063-021	1.06539	1.00000	.00400	.00664	.03550	.01925		
		063-022	1.06539	1.00000	.00400	.00664	.03550	.01925		
		063-033	1.06539	1.00000	.00400	.00664	.03550	.01925		
		County	Cuyama Unified	070-000	1.02900	1.00000	.00400			
070-001	1.02900			1.00000	.00400				.02500	

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2016-2017**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Community Colleges	Special District Bonds		
County	Paso Unified	104-001	1.03515	1.00000	.00400		.01190		.01925			
		104-002	1.03515	1.00000	.00400		.01190		.01925			
		104-003	1.03515	1.00000	.00400		.01190		.01925			
		104-004	1.03515	1.00000	.00400		.01190		.01925			
		104-005	1.03515	1.00000	.00400		.01190		.01925			
		104-008	1.03515	1.00000	.00400		.01190		.01925			
		104-009	1.03515	1.00000	.00400		.01190		.01925			
		104-012	1.03515	1.00000	.00400		.01190		.01925			
		104-013	1.03515	1.00000	.00400		.01190		.01925			
		104-014	1.03515	1.00000	.00400		.01190		.01925			
		104-038	1.03515	1.00000	.00400		.01190		.01925			
		Pleasant Elementary	108-004	1.03515	1.00000	.00400		.01190		.01925		
			108-005	1.03515	1.00000	.00400		.01190		.01925		
		San Luis Coastal Unified	112-001	1.07225	1.00000	.00400		.04900		.01925		
			112-002	1.07225	1.00000	.00400		.04900		.01925		
			Fairview	112-005	1.07225	1.00000	.00400		.04900		.01925	
				Sunnyside	112-006	1.07225	1.00000	.00400		.04900		.01925
			112-007		1.07225	1.00000	.00400		.04900		.01925	
			112-009		1.07225	1.00000	.00400		.04900		.01925	
			112-011		1.07225	1.00000	.00400		.04900		.01925	
			112-012		1.07225	1.00000	.00400		.04900		.01925	
			112-013		1.08107	1.00000	.00400		.04900		.01925	.00882
			112-014		1.07225	1.00000	.00400		.04900		.01925	
			112-015		1.07225	1.00000	.00400		.04900		.01925	
			112-016		1.08107	1.00000	.00400		.04900		.01925	.00882
			112-018		1.08107	1.00000	.00400		.04900		.01925	.00882
			112-020		1.07225	1.00000	.00400		.04900		.01925	
			112-021		1.08107	1.00000	.00400		.04900		.01925	.00882

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2016-2017**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Community Colleges	Special District Bonds	
County	San Luis Coastal Unified (cont'd) Bellvue/Santa Fe	112-022	1.07225	1.00000	.00400		.04900		.01925		
		112-023	1.08107	1.00000	.00400		.04900		.01925	.00882	
		112-025	1.07225	1.00000	.00400		.04900		.01925		
		112-030	1.07225	1.00000	.00400		.04900		.01925		
		112-032	1.07225	1.00000	.00400		.04900		.01925		
		112-034	1.08107	1.00000	.00400		.04900		.01925	.00882	
		112-036	1.08107	1.00000	.00400		.04900		.01925	.00882	
		112-038	1.07225	1.00000	.00400		.04900		.01925		
		112-040	1.07225	1.00000	.00400		.04900		.01925		
		112-041	1.08107	1.00000	.00400		.04900		.01925	.00882	
		112-044	1.08107	1.00000	.00400		.04900		.01925	.00882	
		Laguna	112-045	1.07225	1.00000	.00400		.04900		.01925	
			112-047	1.07225	1.00000	.00400		.04900		.01925	
			112-049	1.07225	1.00000	.00400		.04900		.01925	
	112-050		1.07225	1.00000	.00400		.04900		.01925		
	S L Coastal Unif-Los Ranchos		112-053	1.07225	1.00000	.00400		.04900		.01925	
			112-054	1.07225	1.00000	.00400		.04900		.01925	
		112-056	1.07225	1.00000	.00400		.04900		.01925		
		112-057	1.07225	1.00000	.00400		.04900		.01925		
	Bellvue/Santa Fe	112-058	1.07225	1.00000	.00400		.04900		.01925		
		112-059	1.07225	1.00000	.00400		.04900		.01925		
		112-060	1.07225	1.00000	.00400		.04900		.01925		
		112-062	1.07225	1.00000	.00400		.04900		.01925		
	Los Ranchos Sunnyside	112-063	1.07225	1.00000	.00400		.04900		.01925		
		112-065	1.07225	1.00000	.00400		.04900		.01925		
		112-067	1.07225	1.00000	.00400		.04900		.01925		
		112-068	1.07225	1.00000	.00400		.04900		.01925		
		112-069	1.07225	1.00000	.00400		.04900		.01925		
		112-070	1.07225	1.00000	.00400		.04900		.01925		
	112-073	1.07225	1.00000	.00400		.04900		.01925			
	112-074	1.07225	1.00000	.00400		.04900		.01925			

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2016-2017**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Community Colleges	Special District Bonds	
County	Los Ranchos	112-075	1.07225	1.00000	.00400		.04900		.01925		
	Sunnyside	112-076	1.07225	1.00000	.00400		.04900		.01925		
			112-077	1.07225	1.00000	.00400		.04900		.01925	
	San Luis Coastal Unified	112-078	1.07225	1.00000	.00400		.04900		.01925		
			112-079	1.07225	1.00000	.00400		.04900		.01925	
	Los Ranchos	112-084	1.07225	1.00000	.00400		.04900		.01925		
			112-085	1.07225	1.00000	.00400		.04900		.01925	
	Laguna	112-086	1.07225	1.00000	.00400		.04900		.01925		
			112-092	1.07225	1.00000	.00400		.04900		.01925	
			112-093	1.07225	1.00000	.00400		.04900		.01925	
			112-094	1.08107	1.00000	.00400		.04900		.01925	.00882
	Avila	112-095	1.08107	1.00000	.00400		.04900		.01925	.00882	
			112-096	1.07225	1.00000	.00400		.04900		.01925	
	Sunnyside	112-097	1.07225	1.00000	.00400		.04900		.01925		
			112-098	1.07225	1.00000	.00400		.04900		.01925	
			112-099	1.07225	1.00000	.00400		.04900		.01925	
			112-100	1.07225	1.00000	.00400		.04900		.01925	
	Laguna	112-101	1.07225	1.00000	.00400		.04900		.01925		
			112-102	1.07225	1.00000	.00400		.04900		.01925	
	Los Ranchos	112-103	1.07225	1.00000	.00400		.04900		.01925		
		112-104	1.07225	1.00000	.00400		.04900		.01925		

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2016-2017**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Community Colleges	Special District Bonds
County	San Miguel Elementary	114-020	1.07928	1.00000	.00400		.01190	.04413	.01925	
		114-021	1.07928	1.00000	.00400		.01190	.04413	.01925	
		114-022	1.07928	1.00000	.00400		.01190	.04413	.01925	
		114-023	1.07928	1.00000	.00400		.01190	.04413	.01925	
		114-024	1.07928	1.00000	.00400		.01190	.04413	.01925	
		114-025	1.07928	1.00000	.00400		.01190	.04413	.01925	
		114-026	1.07928	1.00000	.00400		.01190	.04413	.01925	
		114-027	1.07928	1.00000	.00400		.01190	.04413	.01925	
		114-028	1.07928	1.00000	.00400		.01190	.04413	.01925	
		114-029	1.07928	1.00000	.00400		.01190	.04413	.01925	
		114-030	1.07928	1.00000	.00400		.01190	.04413	.01925	
		114-031	1.07928	1.00000	.00400		.01190	.04413	.01925	
		114-032	1.07928	1.00000	.00400		.01190	.04413	.01925	
		114-033	1.07928	1.00000	.00400		.01190	.04413	.01925	
		114-034	1.07928	1.00000	.00400		.01190	.04413	.01925	
		114-035	1.07928	1.00000	.00400		.01190	.04413	.01925	
		114-036	1.07928	1.00000	.00400		.01190	.04413	.01925	
		114-037	1.07928	1.00000	.00400		.01190	.04413	.01925	
		114-038	1.07928	1.00000	.00400		.01190	.04413	.01925	
		114-039	1.07928	1.00000	.00400		.01190	.04413	.01925	
114-040	1.07928	1.00000	.00400		.01190	.04413	.01925			
	Santa Maria Elementary/High	116-000	1.09843	1.00000	.00400		.07518		.01925	
	Shandon Unified	119-001	1.02325	1.00000	.00400				.01925	
		119-002	1.02325	1.00000	.00400				.01925	.00000
		119-005	1.02325	1.00000	.00400				.01925	
		119-006	1.02325	1.00000	.00400				.01925	
		119-009	1.02325	1.00000	.00400				.01925	
		119-010	1.02325	1.00000	.00400				.01925	
		119-011	1.02325	1.00000	.00400				.01925	.00000

**SAN LUIS OBISPO COUNTY
PROPERTY TAX RATES FOR FISCAL YEAR 2016-2017**

County/City	School District	Tax Rate Area	Tax Rate	Prop 13 Tax Rate	State Water Project	City Bonds	Unified/Hi Bond Lease	Elem Bond	Community Colleges	Special District Bonds
County	Shandon Unified (cont'd)	119-012	1.02325	1.00000	.00400				.01925	
		119-013	1.02325	1.00000	.00400				.01925	
	Templeton Unified	126-001	1.08125	1.00000	.00400		.05800		.01925	
		126-002	1.08125	1.00000	.00400		.05800		.01925	
		126-004	1.08125	1.00000	.00400		.05800		.01925	
		126-006	1.08125	1.00000	.00400		.05800		.01925	
		126-007	1.08125	1.00000	.00400		.05800		.01925	
		126-008	1.08125	1.00000	.00400		.05800		.01925	
		126-009	1.08125	1.00000	.00400		.05800		.01925	
		126-010	1.08125	1.00000	.00400		.05800		.01925	
		126-012	1.08125	1.00000	.00400		.05800		.01925	
		126-013	1.08125	1.00000	.00400		.05800		.01925	
		126-014	1.08125	1.00000	.00400		.05800		.01925	
		126-018	1.08125	1.00000	.00400		.05800		.01925	
		126-019	1.08125	1.00000	.00400		.05800		.01925	
		126-022	1.08125	1.00000	.00400		.05800		.01925	
		126-023	1.08125	1.00000	.00400		.05800		.01925	
		126-024	1.08125	1.00000	.00400		.05800		.01925	
		126-025	1.08125	1.00000	.00400		.05800		.01925	
		126-026	1.08125	1.00000	.00400		.05800		.01925	
	126-027	1.08125	1.00000	.00400		.05800		.01925		
	126-028	1.08125	1.00000	.00400		.05800		.01925		