

County of San Luis Obispo



ASSESSED VALUES, EXEMPTIONS AND GROWTH %

2017 – 2018

Prepared under the direction of
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ASSESSED VALUES AND TAX INFORMATION

Assessed Values

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

Lien Date

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

Supplemental Assessments

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

Secured Taxes

Taxes on secured property are payable in two equal installments. The first installment is due November 1st each year and, if unpaid, is delinquent December 10th at 5:00 P.M. 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 \$64.7 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 2017-18 now totals \$973.5 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 29,004 properties, was able to restore to Proposition 13 base value 3,117 previously reduced parcels, for a current year total of 25,887 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 \$385,000,000 for the 2017-2018 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 \$2.909 billion has been restored.

**COUNTY OF SAN LUIS OBISPO
COUNTYWIDE ASSESSED VALUES & EXEMPTIONS
FOR FISCAL YEAR 2017-2018**

		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	50,256,031,944	(842,394,040)	49,413,637,904	(331,419,966)	49,082,217,938	1	Unsec	1,222,803,813	(73,540,261)	1,149,263,552	(56,000)	1,149,207,552
PIPELINE RIGHT-OF-WAY (Unitary)	Unitary	6,160,505	0	6,160,505	0	6,160,505	2						
SUB-TOTAL		50,262,192,449	(842,394,040)	49,419,798,409	(331,419,966)	49,088,378,443			1,222,803,813	(73,540,261)	1,149,263,552	(56,000)	1,149,207,552
AIRCRAFT								Aircraft	163,378,937	(1,551,174)	161,827,763	0	161,827,763
TOTAL LOCALLY ASSESSED		50,262,192,449	(842,394,040)	49,419,798,409	(331,419,966)	49,088,378,443			1,386,182,750	(75,091,435)	1,311,091,315	(56,000)	1,311,035,315
									(2)				
STATE ASSESSED													
LOCAL UTILITY (NON-UNITARY)	Sec'd	6,815,008	0	6,815,008	0	6,815,008	1						
UNITARY RAILROAD	Unitary	9,575,988	0	9,575,988	0	9,575,988	2						
UNITARY	Unitary	3,000,155,764	0	3,000,155,764	0	3,000,155,764	2						
TOTAL STATE ASSESSED		3,016,546,760	0	3,016,546,760	0	3,016,546,760							
TOTAL SECURED ASSESSED VALUES	Sec'd	50,262,846,952	(842,394,040)	49,420,452,912	(331,419,966)	49,089,032,946	1						
TOTAL UNITARY ASSESSED VALUES	Unitary	3,015,892,257	0	3,015,892,257	0	3,015,892,257	2						
TOTAL COMBINED ASSESSED VALUES		53,278,739,209	(842,394,040)	52,436,345,169	(331,419,966)	52,104,925,203							
		(1)											

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

COMBINED SECURED, UNSECURED & UNITARY ASSESSED VALUES							
		GROSS ASSESSED VALUE	OTHER EXEMPTIONS	ADJUSTED GROSS VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	TOTAL OF COMBINED EXEMPTIONS
LOCALLY ASSESSED - SECURED & UNSECURED							
SAN LUIS OBISPO COUNTYWIDE	Sec/Uns	51,478,835,757	(915,934,301)	50,562,901,456	(331,475,966)	50,231,425,490	(1,247,410,267)
PIPELINE RIGHT-OF-WAY (Unitary)	Unitary	6,160,505	0	6,160,505	0	6,160,505	0
SUB-TOTAL LOCALLY ASSESSED		51,484,996,262	(915,934,301)	50,569,061,961	(331,475,966)	50,237,585,995	(1,247,410,267)
AIRCRAFT	Aircraft	163,378,937	(1,551,174)	161,827,763	0	161,827,763	(1,551,174)
TOTAL LOCALLY ASSESSED		51,648,375,199	(917,485,475)	50,730,889,724	(331,475,966)	50,399,413,758	(1,248,961,441)
STATE ASSESSED							
LOCAL UTILITY	Secured	6,815,008	0	6,815,008	0	6,815,008	0
UNITARY	Unitary	3,009,731,752	0	3,009,731,752	0	3,009,731,752	0
TOTAL STATE ASSESSED		3,016,546,760	0	3,016,546,760	0	3,016,546,760	0
COMBINED ASSESSED VALUES							
SUB-TOTAL COMBINED ASSESSED VALUES	S/Uns/Unit	54,501,543,022	(915,934,301)	53,585,608,721	(331,475,966)	53,254,132,755	(1,247,410,267)
AIRCRAFT	Aircraft	163,378,937	(1,551,174)	161,827,763	0	161,827,763	(1,551,174)
TOTAL COMBINED ASSESSED VALUES	All	54,664,921,959	(917,485,475)	53,747,436,484	(331,475,966)	53,415,960,518	(1,248,961,441)
						(4)	(3)

COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2017-2018

FUND NUMBERS	DISTRICT	SECURED & UTILITY				AIRCRAFT (Not in totals)	UNSECURED			
		ADJUSTED GROSS ASSESSED VALUE <small>(Net of Other Exempts)</small>	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE %		ADJUSTED GROSS ASSESSED VALUE <small>These values do not include of aircraft</small>	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE
COUNTYWIDE										
0001	SAN LUIS OBISPO COUNTY <small>(Includes Non-Unitary)</small>	49,420,452,912	331,419,966	49,089,032,946		161,827,763	1,149,263,552	56,000	1,149,207,552	
0110 0114	LOCAL UNITARY (Pipeline Right-of-Way)	6,160,505		6,160,505	0.11952					0.11537
0112 0114	UNITARY RAILROAD	9,575,988		9,575,988	0.11952					0.11537
0113 0114	UNITARY AIRCRAFT	3,000,155,764		3,000,155,764	0.11952					0.11537
COUNTYWIDE TOTAL		52,436,345,169	331,419,966	52,104,925,203		161,827,763	1,149,263,552	56,000	1,149,207,552	
0007	AIR POLLUTION CONTROL	49,420,452,912	331,419,966	49,089,032,946		161,827,763	1,149,263,552	56,000	1,149,207,552	
SPECIAL REVENUE FUNDS										
0002	ROADS	23,438,539,368	149,451,825	23,289,087,543		142,972,758	408,682,647	14,000	408,668,647	
0026	COUNTY LIBRARY	44,956,975,502	295,938,683	44,661,036,819		142,972,758	958,391,923	56,000	958,335,923	
CEMETERY DISTRICTS										
0836	ADELAIDA CEMETERY			0					0	
0837	ARROYO GRANDE CEMETERY	10,477,546,824	73,454,028	10,404,092,796		295,500	156,371,969		156,371,969	
0843	ATASCADERO CEMETERY	4,067,291,841	43,438,336	4,023,853,505			65,027,351		65,027,351	
0844	CAMBRIA CEMETERY	2,476,620,778	11,128,701	2,465,492,077			14,336,845		14,336,845	
0845	CAYUCOS-MORRO BAY CEMETERY	3,774,546,797	18,196,869	3,756,349,928			26,705,508		26,705,508	
0846	* ESTRELLA CEMETERY - DISSOLVED			0					0	
0847	PASO ROBLES CEMETERY	6,215,063,505	47,000,483	6,168,063,022		4,032,000	145,501,961		145,501,961	
0851	SAN MIGUEL CEMETERY	1,073,951,235	6,094,200	1,067,857,035			13,781,143		13,781,143	
0852	SANTA MARGARITA CEMETERY	439,307,818	3,810,800	435,497,018			12,136,208		12,136,208	
0853	SHANDON CEMETERY	280,289,140	1,307,600	278,981,540			5,923,997		5,923,997	
0854	TEMPLETON CEMETERY	2,265,862,965	14,455,849	2,251,407,116		43,000	108,427,523		108,427,523	
CITIES										
0227	ARROYO GRANDE	2,841,199,531	26,406,810	2,814,792,721			45,708,217		45,708,217	
0229	ATASCADERO	3,711,721,839	39,232,736	3,672,489,103			63,806,730		63,806,730	
0231 1100	GROVER BEACH & 2014 ROAD BOND	1,590,058,180	12,439,000	1,577,619,180	0.05135		37,279,480		37,279,480	0.03431
0528	GROVER BEACH STREET LIGHTING	750,441,684		750,441,684						
0232	MORRO BAY	2,375,482,642	13,141,743	2,362,340,899			28,388,881	42,000	28,346,881	
0233 1125	PASO ROBLES & 1999 BOND	4,463,477,410	35,481,283	4,427,996,127	0.05160	18,855,005	190,871,629		190,871,629	0.05160
0234	PISMO BEACH	3,127,823,038	12,564,192	3,115,258,846			43,517,503		43,517,503	
0235	SAN LUIS OBISPO	7,872,150,904	42,702,377	7,829,448,527			331,008,465		331,008,465	

COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2017-2018

FUND NUMBERS	DISTRICT	SECURED & UTILITY				AIRCRAFT (Not in totals)	UNSECURED			
		ADJUSTED GROSS ASSESSED VALUE (Net of Other Exempts)	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE %		ADJUSTED GROSS ASSESSED VALUE _____ These values do not include of aircraft _____	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE
COMMUNITY SERVICE DISTRICTS										
0895	AVILA BEACH	223,854,852	147,000	223,707,852				2,102,500		2,102,500
0896	AVILA BEACH IMPRVMT DIST #1	216,791,684	147,000	216,644,684				2,102,500		2,102,500
0474	CALIFORNIA VALLEY	41,851,181	350,000	41,501,181				13,136		13,136
0476	CAMBRIA	2,156,353,012	10,444,000	2,145,909,012				8,008,252		8,008,252
0485	CRESTON HILLS - Dissolved 2017/18			0						0
0486	GROUND SQUIRREL HOLLOW	139,034,466	1,566,600	137,467,866				22,181		22,181
0781	HERITAGE RANCH	484,354,323	4,208,400	480,145,923				2,119,400		2,119,400
0479	INDEPENDENCE RANCH	43,245,858	481,600	42,764,258				27,956		27,956
0483	LINNE	46,475,669	448,000	46,027,669				37,400		37,400
0471	LOS OSOS	2,027,908,782	21,381,053	2,006,527,729				21,381,404		21,381,404
0747	LOS OSOS ZONE A (Water)	872,430,209	10,369,800	862,060,409				1,247,934		1,247,934
0748	LOS OSOS ZONE B (Fire)	2,019,956,273	21,374,053	1,998,582,220				21,381,404		21,381,404
0750	LOS OSOS ZONE D (Lighting)	138,823,076	833,000	137,990,076						
0751	LOS OSOS ZONE E (Septic-Ltg)	20,919,608	336,000	20,583,608				13,285		13,285
0752	LOS OSOS ZONE F (Septic-Ltg)	60,328,883	735,000	59,593,883						
0756	LOS OSOS ZONE G	255,240,905	3,526,600	251,714,305				21,845		21,845
0757	LOS OSOS ZONE H	63,195,132	726,600	62,468,532				28,305		28,305
0762	LOS OSOS ZONE J	2,049,546,246	21,675,053	2,027,871,193				21,870,920		21,870,920
0763	LOS OSOS ZONE K	1,910,329,052	20,494,853	1,889,834,199				21,330,296		21,330,296
0475	NIPOMO	1,662,029,112	16,497,600	1,645,531,512				15,281,841		15,281,841
0480	NIPOMO SEWER MTNCE	16,836,719		16,836,719				89,250		89,250
0481	NIPOMO DRAIN MTNCE	16,836,719		16,836,719				89,250		89,250
0811	OCEANO	633,230,999	6,130,226	627,100,773		295,500		6,440,153		6,440,153
0369	SAN MIGUEL	274,952,870	2,065,000	272,887,870				1,833,486		1,833,486
0827	SAN MIGUEL FIRE	274,952,870	2,065,000	272,887,870				1,833,486		1,833,486
0693	SAN MIGUEL LIGHTING	167,236,665	1,764,000	165,472,665				901,413		901,413
0803	SAN MIGUEL SANITATION	147,003,125	1,596,000	145,407,125				901,413		901,413
0477	SAN SIMEON ACRES	98,282,302	348,701	97,933,601				3,113,160		3,113,160
0484	SQUIRE CANYON	41,733,896	378,000	41,355,896				24,281		24,281
0478	TEMPLETON	1,153,261,767	9,282,849	1,143,978,918				57,502,325		57,502,325

COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2017-2018

FUND NUMBERS	DISTRICT	SECURED & UTILITY				AIRCRAFT (Not in totals)	UNSECURED			
		ADJUSTED GROSS ASSESSED VALUE <small>(Net of Other Exempts)</small>	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE %		ADJUSTED GROSS ASSESSED VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE
							These values do not include of aircraft			
	COUNTY SERVICE AREAS									
0723	COUNTY SERVICE AREA # 1	230,156,017	3,827,600	226,328,417			2,131,952		2,131,952	
0724	COUNTY SERVICE AREA # 1 ZONE A	43,996,856	994,000	43,002,856			330,000		330,000	
0725	COUNTY SERVICE AREA # 1 ZONE B	17,705,460	292,600	17,412,860					0	
0726	COUNTY SERVICE AREA # 1 ZONE C	44,796,475	539,000	44,257,475						
0727	COUNTY SERVICE AREA # 1 ZONE D	19,338,726	434,000	18,904,726						
0741	COUNTY SERVICE AREA # 7	269,861,066	539,000	269,322,066			8,236,064		8,236,064	
0742	COUNTY SERVICE AREA # 7 ZONE A	228,585,463	497,000	228,088,463			26,710		26,710	
0743	COUNTY SERVICE AREA # 7 ZONE B	48,161,101	42,000	48,119,101			8,227,069		8,227,069	
0755	COUNTY SERVICE AREA # 10	1,196,901,444	3,777,200	1,193,124,244			3,079,967		3,079,967	
0675	COUNTY SERVICE AREA # 10 ZONE A	435,989,404	1,517,600	434,471,804			66,667		66,667	
0761	COUNTY SERVICE AREA # 12	102,149,155	266,000	101,883,155			2,774,265		2,774,265	
0773	COUNTY SERVICE AREA # 16	57,969,236	950,600	57,018,636			27,076		27,076	
0789	COUNTY SERVICE AREA # 16-1	50,542,973	901,600	49,641,373						
0775	COUNTY SERVICE AREA # 17	42,398,745	350,000	42,048,745			13,136		13,136	
0777	COUNTY SERVICE AREA # 18	328,371,605	2,268,000	326,103,605			185,983		185,983	
0694	COUNTY SERVICE AREA # 23	125,820,460	1,783,600	124,036,860			5,399,439		5,399,439	
	COUNTY WATER DISTRICTS									
0166	GARDEN FARMS WATER	29,734,553	441,000	29,293,553						
0198	* SANTA MARIA VALLEY WATER	150,828,996		150,828,996						
	FIRE DISTRICTS									
0825	CAYUCOS FIRE	1,190,290,441	3,763,200	1,186,527,241			3,079,967		3,079,967	
0831	SANTA MARGARITA FIRE	125,820,460	1,783,600	124,036,860			5,399,439		5,399,439	
	FLOOD CONTROL DISTRICTS									
0651	FLOOD CONTROL ZONE 1	154,478,516	1,210,626	153,267,890		295,500	3,319,236		3,319,236	
0652	FLOOD CONTROL ZONE 1A	57,253,932	670,600	56,583,332			1,226,997		1,226,997	
0654	FLOOD CONTROL ZONE 3	8,578,895,687	59,017,228	8,519,878,459		295,500	146,474,393		146,474,393	
1042	LOPEZ DAM RETROFIT BOND	8,578,895,687	59,017,228	8,519,878,459	0.00732	295,500	146,474,393		146,474,393	0.00882
0656	FLOOD CONTROL ZONE 4	183,323,654	224,000	183,099,654			12,863,717		12,863,717	
0662	FLOOD CONTROL ZONE 9	9,842,696,530	50,385,577	9,792,310,953		138,634,258	396,561,887		396,561,887	
0666	FLOOD CONTROL ZONE 16	214,770,624	2,681,000	212,089,624			342,392		342,392	
0643	SLO COUNTY FLOOD CONTROL	49,420,452,912	331,419,966	49,089,032,946		161,827,763	1,149,263,552	56,000	1,149,207,552	
0646	STATE WATER CONTRACT	49,420,452,912	331,419,966	49,089,032,946	0.00400	161,827,763	1,149,263,552	56,000	1,149,207,552	0.00400
0647	SLO CO FCZ WCD (NACIMIENTO)	49,420,452,912	331,419,966	49,089,032,946		161,827,763	1,149,263,552	56,000	1,149,207,552	

**COUNTY OF SAN LUIS OBISPO
 ASSESSED VALUES - EXEMPTIONS - TAX RATES
 2017-2018**

FUND NUMBERS	DISTRICT	SECURED & UTILITY				AIRCRAFT (Not in totals)	UNSECURED			
		ADJUSTED GROSS ASSESSED VALUE <small>(Net of Other Exempts)</small>	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE %		ADJUSTED GROSS ASSESSED VALUE <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	23,025,453,173	144,320,628	22,881,132,545		138,929,758		562,396,859	562,396,859	
	<u>HOSPITAL DISTRICT</u>									
0213	CAMBRIA HEALTH CARE	2,472,535,751	11,121,701	2,461,414,050				14,336,845	14,336,845	
	<u>LIGHTING DISTRICTS</u>									
0687	NIPOMO LIGHTING	990,460,418	10,778,600	979,681,818				14,364,964	14,364,964	
	<u>RESOURCE CONSERVATION DISTRICTS</u>									
0368	* CACHUMA RCD	195,064,743		195,064,743						
0858	SAN LUIS COASTAL RCD	4,301,642,509		4,301,642,509						
	<u>SANITATION DISTRICTS</u>									
0223	CAYUCOS SANITARY	1,189,993,882	3,756,200	1,186,237,682				3,040,993	3,040,993	
0819	SOUTH SLO CO SANITATION	5,116,269,342		5,116,269,342				17,329,425	17,329,425	
	<u>SCHOOL DISTRICTS</u>									
	<u>ELEMENTARY</u>									
1228	1524 * SANTA MARIA/BONITA JOINT ELEM	373,978	7,000	366,978	0.02575				0.02575	
	<u>HIGH SCHOOL DISTRICTS</u>									
1227	1525 * SANTA MARIA JT UN HIGH & 2000 BONDS	373,978	7,000	366,978	0.02391				0.02517	
	1526 * SANTA MARIA JT UN HIGH & 2004 BONDS	373,978	7,000	366,978	0.02523				0.02426	
	1528 * SANTA MARIA JT UN HIGH & 2016 BONDS	373,978	7,000	366,978	0.02950				New	

COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2017-2018

FUND NUMBERS	DISTRICT	SECURED & UTILITY				AIRCRAFT (Not in totals)	UNSECURED			
		ADJUSTED GROSS ASSESSED VALUE <small>(Net of Other Exempts)</small>	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE %		ADJUSTED GROSS ASSESSED VALUE <small>These values do not include of aircraft</small>	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE
SCHOOL DISTRICTS (cont'd)										
UNIFIED SCHOOL DISTRICTS										
								0		
1273	1276	ATASCADERO UNIF & GO BOND 2010	5,070,820,892	50,000,006	5,020,820,886	0.05900		86,871,880		86,871,880 0.05900
	1277	ATASCADERO USD 2014 GO BOND	5,070,820,892	50,000,006	5,020,820,886	0.05904		86,871,880		86,871,880 0.05900
1223	1548	COAST UNIFIED & GO BOND 1998	3,761,716,261	15,192,901	3,746,523,360	0.00664		20,770,199		20,770,199 0.00664
	1550	COAST UNIFIED & GO BOND 2002	2,483,691,292	11,142,701	2,472,548,591	0.03210		14,383,061		14,383,061 0.03210
1205	1512	CAYUCOS ELEM & GO BOND 2004	1,278,024,969	4,050,200	1,273,974,769	0.01760		6,387,138		6,387,138 0.01760
	1514	CAYUCOS ELEM & GO BOND 2004 & 2006	1,278,024,969	4,050,200	1,273,974,769	0.01790		6,387,138		6,387,138 0.01790
1211	1520	* CUYAMA JOINT UNIFIED & GO BOND 2016	47,427,777	14,000	47,413,777	0.05982		1,534,872		1,534,872 New
1253	1249	LUCIA MAR USD & GO BOND 1997, 2005	13,873,325,772	101,679,428	13,771,646,344	0.01634	295,500	196,211,090		196,211,090 0.01634
	1251	LUCIA MAR USD & BOND 2004, 2006	13,873,325,772	101,679,428	13,771,646,344	0.02360	295,500	196,211,090		196,211,090 0.02360
	1252	LUCIA MAR USD & BOND 2016	13,873,325,772	101,679,428	13,771,646,344	0.04200	295,500	196,211,090		196,211,090 New
1225	1570	* PASO ROBLES USD & GO BOND 2006	8,457,312,945	58,413,283	8,398,899,662	0.01190	22,823,005	263,466,728		263,466,728 0.01190
1217	*	PLEASANT VALLEY JT UN ELEM	230,900,211	1,019,200	229,881,011		55,000	14,483,360		14,483,360
1221	1549	* SAN MIGUEL JT UN ELEM & 2000	1,089,237,972	6,283,200	1,082,954,772	0.04413		13,781,143		13,781,143 0.04413
	1559	* SAN MIGUEL JT UN ELEM 2016 BOND	1,089,237,972	6,283,200	1,082,954,772	0.02855		13,781,143		13,781,143 New
1234	1236	SAN LUIS COASTAL USD & 2014 GO BND	15,685,199,753	90,006,899	15,595,192,854	0.04900	138,634,258	469,136,568	56,000	469,080,568 0.04900
1293	1545	* SHANDON UNIFIED & GO BOND 2016	313,992,513	1,328,600	312,663,913	0.06000	32,000	11,718,552		11,718,552 New
1231	1233	TEMPLETON USD & GO BOND 2012	2,210,283,021	14,777,849	2,195,505,172	0.05800	43,000	99,553,663		99,553,663 0.05800
COMMUNITY COLLEGE DISTRICTS										
1303	1304	SAN LUIS OBISPO CCD & 2014 BOND	49,373,025,135	331,405,966	49,041,619,169	0.01925	161,827,763	1,147,728,680	56,000	1,147,672,680 0.01925
1309	1534	* ALLAN HANCOCK JT CCD & 2006 BOND	47,427,777	14,000	47,413,777	0.02375		1,534,872		1,534,872 0.02500
1308		COUNTY SCHOOL SERVICE FUND	49,420,452,912	331,419,966	49,089,032,946		161,827,763	1,149,263,552	56,000	1,149,207,552
		* 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
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%
2017-18	49,420,452,912	1,149,263,552	3,015,892,257	53,585,608,721	94.37%	5.63%

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 2015-2016 THROUGH 2017-2018

FUND NUMBERS		DISTRICT	2014-2015	2015-2016	2016-2017	2017-2018	2015-2016	2016-2017	2017-2018
			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
COUNTYWIDE									
0001		SAN LUIS OBISPO COUNTY	41,689,568,523	44,283,555,971	46,793,290,038	49,420,452,912	6.22%	5.67%	5.61%
0110	0114	LOCAL UNITARY (Pipeline Right-of-Way)	6,171,858	6,295,123	6,391,061	6,160,505	2.00%	1.52%	-3.61%
0112	0114	UNITARY RAILROAD	8,302,204	9,875,907	8,785,623	9,575,988	18.96%	-11.04%	9.00%
0113	0114	UNITARY	2,879,214,624	3,010,576,762	2,875,907,402	3,000,155,764	4.56%	-4.47%	4.32%
COUNTYWIDE TOTAL			44,583,257,209	47,310,303,763	49,684,374,124	52,436,345,169	6.12%	5.02%	5.54%
0007		AIR POLLUTION CONTROL	41,689,568,523	44,283,555,971	46,793,290,038	49,420,452,912	6.22%	5.67%	5.61%
SPECIAL REVENUE FUNDS									
0002		ROADS	19,917,250,089	21,203,793,416	22,330,249,897	23,438,539,368	6.46%	5.31%	4.96%
0026		COUNTY LIBRARY	37,923,344,512	40,306,135,356	42,592,197,014	44,956,975,502	6.28%	5.67%	5.55%
CEMETERY DISTRICTS									
0836	Dissolved	ADELAIDA CEMETERY	321,742,120	321,742,120	321,742,120	0	0.00%	0.00%	-100.00%
0837		ARROYO GRANDE CEMETERY	8,944,826,419	9,456,151,375	9,967,146,753	10,477,546,824	5.72%	5.40%	5.12%
0843		ATASCADERO CEMETERY	3,446,972,982	3,644,999,027	3,860,538,170	4,067,291,841	5.74%	5.91%	5.36%
0844		CAMBRIA CEMETERY	2,184,703,802	2,279,979,531	2,374,696,868	2,476,620,778	4.36%	4.15%	4.29%
0845		CAYUCOS-MORRO BAY CEMETERY	3,145,539,445	3,321,557,408	3,521,246,820	3,774,546,797	5.60%	6.01%	7.19%
0846	Dissolved *	ESTRELLA CEMETERY	533,656,257	533,656,257	533,656,257	0	0.00%	0.00%	-100.00%
0847		PASO ROBLES CEMETERY	5,261,504,982	5,568,278,678	5,865,712,697	6,215,063,505	5.83%	5.34%	5.96%
0851		SAN MIGUEL CEMETERY	911,557,832	960,551,318	1,020,591,453	1,073,951,235	5.37%	6.25%	5.23%
0852		SANTA MARGARITA CEMETERY	370,312,034	384,176,597	398,858,886	439,307,818	3.74%	3.82%	10.14%
0853		SHANDON CEMETERY	226,361,691	241,129,794	256,788,352	280,289,140	6.52%	6.49%	9.15%
0854		TEMPLETON CEMETERY	1,942,967,247	2,052,177,326	2,138,586,444	2,265,862,965	5.62%	4.21%	5.95%
CITIES									
0227	1101	ARROYO GRANDE	2,468,055,741	2,581,058,076	2,707,856,604	2,841,199,531	4.58%	4.91%	4.92%
0229		ATASCADERO	3,131,761,393	3,317,080,928	3,514,962,445	3,711,721,839	5.92%	5.97%	5.60%
0231	1100	GROVER BEACH & 2014 ROAD BOND	1,357,827,752	1,429,286,533	1,507,862,092	1,590,058,180	5.26%	5.50%	5.45%
0528		GROVER BEACH STREET LIGHTING	631,644,995	665,365,248	707,639,851	750,441,684	5.34%	6.35%	6.05%
0232		MORRO BAY	1,975,363,671	2,074,887,522	2,194,506,099	2,375,482,642	5.04%	5.77%	8.25%
0233	1125	PASO ROBLES	3,766,224,011	3,977,420,615	4,201,093,024	4,463,477,410	5.61%	5.62%	6.25%
0234		PISMO BEACH	2,561,759,932	2,729,929,763	2,938,652,372	3,127,823,038	6.56%	7.65%	6.44%
0235		SAN LUIS OBISPO	6,511,325,934	6,970,099,118	7,398,107,505	7,872,150,904	7.05%	6.14%	6.41%

COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2015-2016 THROUGH 2017-2018

FUND NUMBERS	DISTRICT	2014-2015	2015-2016	2016-2017	2017-2018	2015-2016	2016-2017	2017-2018
		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
COMMUNITY SERVICE DISTRICTS								
0895	AVILA BEACH	175,672,591	193,527,117	207,560,009	223,854,852	10.16%	7.25%	7.85%
0896	AVILA BEACH IMP DIST #1	168,991,459	186,712,498	200,635,334	216,791,684	10.49%	7.46%	8.05%
0474	CALIFORNIA VALLEY	39,428,800	39,766,166	40,046,072	41,851,181	0.86%	0.70%	4.51%
0476	CAMBRIA	1,899,259,154	1,988,401,438	2,066,120,574	2,156,353,012	4.69%	3.91%	4.37%
0485	Dissolved CRESTON HILLS CSD	14,188,800	14,713,836	15,058,907	0	3.70%	2.35%	-100.00%
0486	GROUND SQUIRREL HOLLOW	120,334,823	125,731,311	131,800,587	139,034,466	4.48%	4.83%	5.49%
0781	HERITAGE RANCH	398,578,592	427,913,340	454,435,368	484,354,323	7.36%	6.20%	6.58%
0479	INDEPENDENCE RANCH	38,441,861	40,269,286	42,131,564	43,245,858	4.75%	4.62%	2.64%
0483	LINNE	41,304,423	42,857,135	44,312,864	46,475,669	3.76%	3.40%	4.88%
0471	LOS OSOS	1,731,731,313	1,823,256,770	1,925,886,702	2,027,908,782	5.29%	5.63%	5.30%
0747	LOS OSOS ZONE A (Water)	748,822,411	788,550,869	830,855,523	872,430,209	5.31%	5.36%	5.00%
0748	LOS OSOS ZONE B (Fire)	1,727,679,907	1,818,746,603	1,921,026,762	2,019,956,273	5.27%	5.62%	5.15%
0750	LOS OSOS ZONE D (Lighting)	114,516,210	122,483,712	132,292,909	138,823,076	6.96%	8.01%	4.94%
0751	LOS OSOS ZONE E (Septic-Ltg)	18,267,796	19,263,023	20,002,925	20,919,608	5.45%	3.84%	4.58%
0752	LOS OSOS ZONE F (Septic-Ltg)	53,067,750	55,361,877	58,021,140	60,328,883	4.32%	4.80%	3.98%
0756	LOS OSOS ZONE G	217,770,732	229,665,394	243,609,972	255,240,905	5.46%	6.07%	4.77%
0757	LOS OSOS ZONE H	55,926,667	58,019,409	60,148,327	63,195,132	3.74%	3.67%	5.07%
0762	LOS OSOS ZONE J	1,754,421,685	1,845,597,908	1,949,940,668	2,049,546,246	5.20%	5.65%	5.11%
0763	LOS OSOS ZONE K	1,631,459,027	1,718,425,334	1,815,569,789	1,910,329,052	5.33%	5.65%	5.22%
0475	NIPOMO	1,386,410,743	1,487,409,451	1,563,409,451	1,662,029,112	7.29%	5.11%	6.31%
0480	NIPOMO SEWER MTNCE	13,483,528	14,965,418	15,554,292	16,836,719	10.99%	3.93%	8.24%
0481	NIPOMO DRAIN MTNCE	13,483,528	14,965,418	15,554,292	16,836,719	10.99%	3.93%	8.24%
0811	OCEANO	550,955,204	576,570,636	609,678,647	633,230,999	4.65%	5.74%	3.86%
0369	SAN MIGUEL	217,417,862	237,322,153	263,519,741	274,952,870	9.15%	11.04%	4.34%
0827	SAN MIGUEL FIRE	217,417,862	237,322,153	263,519,741	274,952,870	9.15%	11.04%	4.34%
0693	SAN MIGUEL LIGHTING	129,628,744	137,512,929	155,067,066	167,236,665	6.08%	12.77%	7.85%
0803	SAN MIGUEL SANITATION	121,517,210	127,395,481	139,373,519	147,003,125	4.84%	9.40%	5.47%
1172	SAN MIGUEL WTRWKS 1A BOND	10,247,908	10,735,969	11,306,998	11,731,372	4.76%	5.32%	3.75%
0477	SAN SIMEON ACRES	86,792,851	89,250,888	94,307,561	98,282,302	2.83%	5.67%	4.21%
0484	SQUIRE CANYON	35,369,196	37,216,924	40,141,958	41,733,896	5.22%	7.86%	3.97%
0478	TEMPLETON	989,459,408	1,042,538,091	1,084,392,587	1,153,261,767	5.36%	4.01%	6.35%
COUNTY SERVICE AREAS								
0723	COUNTY SERVICE AREA # 1	191,275,325	206,031,522	217,196,457	230,156,017	7.71%	5.42%	5.97%
0724	COUNTY SERVICE AREA # 1 ZONE A	37,171,243	39,795,328	41,950,400	43,996,856	7.06%	5.42%	4.88%
0725	COUNTY SERVICE AREA # 1 ZONE B	15,005,517	16,247,841	16,670,930	17,705,460	8.28%	2.60%	6.21%
0726	COUNTY SERVICE AREA # 1 ZONE C	38,158,475	40,735,769	42,620,912	44,796,475	6.75%	4.63%	5.10%
0727	COUNTY SERVICE AREA # 1 ZONE D	14,282,268	16,047,554	17,572,954	19,338,726	12.36%	9.51%	10.05%
0741	COUNTY SERVICE AREA # 7	248,405,202	246,961,149	256,422,760	269,861,066	-0.58%	3.83%	5.24%
0742	COUNTY SERVICE AREA # 7 ZONE A	209,731,525	211,089,506	220,802,069	228,585,463	0.65%	4.60%	3.53%
0743	COUNTY SERVICE AREA # 7 ZONE B	42,949,928	40,390,005	42,084,379	48,161,101	-5.96%	4.20%	14.44%

COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2015-2016 THROUGH 2017-2018

FUND NUMBERS	DISTRICT	2014-2015	2015-2016	2016-2017	2017-2018	2015-2016	2016-2017	2017-2018
		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	993,456,150	1,064,164,914	1,136,205,990	1,196,901,444	7.12%	6.77%	5.34%
0675	COUNTY SERVICE AREA # 10 ZONE A	352,890,838	378,548,333	409,551,072	435,989,404	7.27%	8.19%	6.46%
0761	COUNTY SERVICE AREA # 12	90,593,339	95,975,762	97,131,210	102,149,155	5.94%	1.20%	5.17%
0773	COUNTY SERVICE AREA # 16	48,777,641	51,490,651	54,593,932	57,969,236	5.56%	6.03%	6.18%
1189	COUNTY SERVICE AREA # 16-1 BOND	39,644,931	41,489,413	43,949,302	50,542,973	4.65%	5.93%	15.00%
0775	COUNTY SERVICE AREA # 17	39,896,649	40,261,943	40,566,095	42,398,745	0.92%	0.76%	4.52%
0777	COUNTY SERVICE AREA # 18	286,035,223	303,321,959	316,139,555	328,371,605	6.04%	4.23%	3.87%
0694	COUNTY SERVICE AREA # 23	111,262,821	116,388,560	121,401,532	125,820,460	4.61%	4.31%	3.64%
<u>COUNTY WATER DISTRICTS</u>								
0166	GARDEN FARMS WATER	25,073,344	26,101,083	28,071,166	29,734,553	4.10%	7.55%	5.93%
0198	* SANTA MARIA VALLEY WATER	75,862,744	85,244,967	142,849,086	150,828,996	12.37%	67.57%	5.59%
<u>FIRE DISTRICTS</u>								
0825	CAYUCOS FIRE	986,057,414	1,057,475,911	1,129,508,763	1,190,290,441	7.24%	6.81%	5.38%
0831	SANTA MARGARITA FIRE	111,262,821	116,388,560	121,401,532	125,820,460	4.61%	4.31%	3.64%
<u>FLOOD CONTROL DISTRICTS</u>								
0651	FLOOD CONTROL ZONE 1	135,183,677	140,178,094	152,674,151	154,478,516	3.69%	8.91%	1.18%
0652	FLOOD CONTROL ZONE 1A	47,932,103	51,301,749	54,202,013	57,253,932	7.03%	5.65%	5.63%
0654	FLOOD CONTROL ZONE 3	7,260,914,602	7,662,983,829	8,130,623,334	8,578,895,687	5.54%	6.10%	5.51%
1042	LOPEZ DAM RETROFIT BOND	7,260,914,602	7,662,983,829	8,130,623,334	8,578,895,687	5.54%	6.10%	5.51%
0656	FLOOD CONTROL ZONE 4	94,261,615	107,130,499	166,683,097	183,323,654	13.65%	55.59%	9.98%
0662	FLOOD CONTROL ZONE 9	8,143,368,082	8,741,273,517	9,274,196,401	9,842,696,530	7.34%	6.10%	6.13%
0666	FLOOD CONTROL ZONE 16	187,578,282	197,813,778	206,076,230	214,770,624	5.46%	4.18%	4.22%
0643	SLO COUNTY FLOOD CONTROL	41,689,568,523	44,283,555,971	46,793,290,038	49,420,452,912	6.22%	5.67%	5.61%
0646	STATE WATER CONTRACT	41,689,568,523	44,283,555,971	46,793,290,038	49,420,452,912	6.22%	5.67%	5.61%
0647	NACIMIENTO WATER CONTRACT	41,689,568,523	44,283,555,971	46,793,290,038	49,420,452,912	6.22%	5.67%	5.61%
<u>HARBOR DISTRICT</u>								
0473	PORT SAN LUIS HARBOR	19,196,460,260	20,529,916,736	21,794,100,016	23,025,453,173	6.95%	6.16%	5.65%
<u>HOSPITAL DISTRICT</u>								
0213	CAMBRIA HEALTH CARE	2,182,561,694	2,276,325,147	2,370,822,578	2,472,535,751	4.30%	4.15%	4.29%
<u>LIGHTING DISTRICTS</u>								
0687	NIPOMO LIGHTING	779,418,373	891,261,755	934,060,596	990,460,418	14.35%	4.80%	6.04%

COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2015-2016 THROUGH 2017-2018

FUND NUMBERS		DISTRICT	2014-2015	2015-2016	2016-2017	2017-2018	2015-2016	2016-2017	2017-2018
			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
RESOURCE CONSERVATION DISTRICTS									
0368	*	CACHUMA RCD	117,775,511	128,638,620	185,725,578	195,064,743	9.22%	44.38%	5.03%
0858		SAN LUIS COASTAL RCD	3,628,493,830	3,854,293,960	4,082,373,097	4,301,642,509	6.22%	5.92%	5.37%
SANITATION DISTRICTS									
0223		CAYUCOS SANITARY	986,591,026	1,057,641,015	1,129,308,908	1,189,993,882	7.20%	6.78%	5.37%
0819		SOUTH SLO CO SANITATION	4,421,507,633	4,631,132,681	4,870,159,609	5,116,269,342	4.74%	5.16%	5.05%
SCHOOL DISTRICTS									
ELEMENTARY									
1228	*	SANTA MARIA / BONITA JOINT ELEM	344,531	348,129	350,930	373,978	1.04%	0.80%	6.57%
HIGH									
1227	1526	* SANTA MARIA JOINT UNION HIGH	344,531	348,129	350,930	373,978	1.04%	0.80%	6.57%
UNIFIED									
1273	1276	ATASCADERO USD & 2010 GO BOND	4,316,187,176	4,557,834,399	4,808,961,453	5,070,820,892	5.60%	5.51%	5.45%
	1277	ATASCADERO USD 2014 GO BOND	4,316,187,176	4,557,834,399	4,808,961,453	5,070,820,892	5.60%	5.51%	5.45%
1223	1548	COAST UNIFIED & GO BOND 1998 A	3,256,749,030	3,425,081,278	3,596,043,792	3,761,716,261	5.17%	4.99%	4.61%
	1550	COAST UNIFIED & GO BOND 2002 A	2,191,337,043	2,275,200,116	2,381,384,545	2,483,691,292	3.83%	4.67%	4.30%
1205	1512	CAYUCOS ELEM & GO BOND 2004	1,065,411,987	1,138,549,562	1,214,659,247	1,278,024,969	6.86%	6.68%	5.22%
1211	*	CUYAMA JOINT UNIFIED	41,347,013	45,940,537	45,979,278	47,427,777	11.11%	0.08%	3.15%
1253	1249	LUCIA MAR UNIF	11,634,291,840	12,399,779,241	13,182,446,026	13,873,325,772	6.58%	6.31%	5.24%
1225	1570	* PASO ROBLES USD & GO BOND 2006	7,180,031,514	7,593,488,028	8,004,446,033	8,457,312,945	5.76%	5.41%	5.66%
1217	*	PLEASANT VALLEY JT UN ELEM	200,594,623	213,028,420	223,441,926	230,900,211	6.20%	4.89%	3.34%
1221	1549	* SAN MIGUEL JT UESD & GO BOND 2000	924,812,706	974,184,734	1,035,130,678	1,089,237,972	5.34%	6.26%	5.23%
1234	1236	SAN LUIS COASTAL USD & 2014 BOND	13,114,500,801	13,987,231,535	14,780,986,770	15,685,199,753	6.65%	5.67%	6.12%
1293	1547	* SHANDON UNIFIED	255,785,457	272,060,168	289,029,094	313,992,513	6.36%	6.24%	8.64%
1231	1232	TEMPLETON USD & GO BOND 2012	1,890,331,161	2,001,792,656	2,085,046,662	2,210,283,021	5.90%	4.16%	6.01%
COMMUNITY COLLEGE									
1303	1304	SAN LUIS OBISPO CCD & 2014 BOND	41,648,221,510	44,237,615,434	46,747,310,760	49,373,025,135	6.22%	5.67%	5.62%
1309	1534	* ALLAN HANCOCK JT COMM COLL	41,347,013	45,940,537	45,979,278	47,427,777	11.11%	0.08%	3.15%
1308		COUNTY SCHOOL SERVICE FUND	41,689,568,523	44,283,555,971	46,793,290,038	49,420,452,912	6.22%	5.67%	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
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	4,425,054,203	2,978,208,468	7,700,984,082
2017-18	2,885,971,541	3,775,528,569	1,627,337,660	2,403,871,523	4,673,204,044	3,171,340,541	8,203,159,369

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
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%	5.96%	7.57%	5.85%
2017-18	4.83%	5.49%	5.07%	7.82%	5.61%	6.48%	6.52%