

# County of San Luis Obispo



## ASSESSED VALUES, EXEMPTIONS AND GROWTH % 2018 – 2019

Prepared under the direction of  
James P. Erb CPA, Auditor-Controller/Treasurer/Tax Collector

# Assessed Values, Exemptions and Growth %

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

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## **ASSESSED VALUES AND TAX INFORMATION**

### **Assessed Values**

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

### **Lien Date**

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

### **Supplemental Assessments**

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

### **Secured Taxes**

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

## **Tax Levy Distribution**

The report entitled "AB-8 Revenue Estimates" lists all taxing jurisdictions within San Luis Obispo which receive a portion of the one-dollar (\$1) rate levied and collected countywide. The methods used for distributing these dollars are specified in the Revenue and Taxation Code. In recent years, several legislative bills have been passed that currently shift approximately \$67.8 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 2018-19 now totals \$1.04 billion.

## **Teeter Alternative Distribution Method**

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

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

A Proposition 8 reduction is a form of temporary assessment relief mandated by Revenue & Taxation Code §51 that may be applied when a property's taxable value exceeds the current market value (the price your property would sell for on the open market as of the January 1<sup>st</sup> lien date). The San Luis Obispo County Assessor, after reviewing a total 26,327 properties, was able to restore to Proposition 13 base value 2,689 previously reduced parcels, for a current year total of 23,638 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 \$324,000,000 for the 2018-2019 assessment year. Since the beginning of the current real estate market downturn in 2007, almost \$4.658 billion in cumulative assessed value was removed from the San Luis Obispo County assessment roll of which over \$3.231 billion has been restored.

**COUNTY OF SAN LUIS OBISPO  
COUNTYWIDE ASSESSED VALUES & EXEMPTIONS  
FOR FISCAL YEAR 2018-2019**

		<b>SECURED ASSESSED VALUES</b>					<b>UNSECURED ASSESSED VALUES</b>					
		<b>GROSS ASSESSED VALUE</b>	<b>OTHER EXEMPTIONS</b>	<b>ADJUSTED GROSS VALUE</b>	<b>HOMEOWNERS EXEMPTION</b>	<b>NET ASSESSED VALUE</b>	<b>GROSS ASSESSED VALUE</b>	<b>OTHER EXEMPTIONS</b>	<b>ADJUSTED GROSS VALUE</b>	<b>HOMEOWNERS EXEMPTION</b>	<b>NET ASSESSED VALUE</b>	
<b>LOCALLY ASSESSED</b>												
SAN LUIS OBISPO COUNTYWIDE	Sec'd	53,213,675,209	(896,260,412)	52,317,414,797	(334,015,045)	51,983,399,752	<sup>1</sup> Unsec	1,316,146,489	(73,240,112)	1,242,906,377	(49,000)	1,242,857,377
PIPELINE RIGHT-OF-WAY (Unitary)	Unitary	6,283,667	0	6,283,667	0	6,283,667	<sup>2</sup>					
SUB-TOTAL		53,219,958,876	(896,260,412)	52,323,698,464	(334,015,045)	51,989,683,419		1,316,146,489	(73,240,112)	1,242,906,377	(49,000)	1,242,857,377
AIRCRAFT							Aircraft	104,478,327	(1,545,400)	102,932,927	0	102,932,927
TOTAL LOCALLY ASSESSED		53,219,958,876	(896,260,412)	52,323,698,464	(334,015,045)	51,989,683,419		1,420,624,816	(74,785,512)	1,345,839,304	(49,000)	1,345,790,304
<b>(2)</b>												
<b>STATE ASSESSED</b>												
LOCAL UTILITY (NON-UNITARY)	Sec'd	6,660,000	0	6,660,000	0	6,660,000	<sup>1</sup>					
UNITARY RAILROAD	Unitary	9,775,713	0	9,775,713	0	9,775,713	<sup>2</sup>					
UNITARY	Unitary	2,910,753,883	0	2,910,753,883	0	2,910,753,883	<sup>2</sup>					
TOTAL STATE ASSESSED		2,927,189,596	0	2,927,189,596	0	2,927,189,596						
TOTAL SECURED ASSESSED VALUES	Sec'd	53,220,335,209	(896,260,412)	52,324,074,797	(334,015,045)	51,990,059,752	<sup>1</sup>					
TOTAL UNITARY ASSESSED VALUES	Unitary	2,926,813,263	0	2,926,813,263	0	2,926,813,263	<sup>2</sup>					
TOTAL COMBINED ASSESSED VALUES		56,147,148,472	(896,260,412)	55,250,888,060	(334,015,045)	54,916,873,015						
<b>(1)</b>												

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

<b>COMBINED SECURED, UNSECURED &amp; UNITARY ASSESSED VALUES</b>							<b>TOTAL OF COMBINED EXEMPTIONS</b>
		<b>GROSS ASSESSED VALUE</b>	<b>OTHER EXEMPTIONS</b>	<b>ADJUSTED GROSS VALUE</b>	<b>HOMEOWNERS EXEMPTION</b>	<b>NET ASSESSED VALUE</b>	
<b>LOCALLY ASSESSED - SECURED &amp; UNSECURED</b>							
SAN LUIS OBISPO COUNTYWIDE	Sec/Uns	54,529,821,698	(969,500,524)	53,560,321,174	(334,064,045)	53,226,257,129	(1,303,564,569)
PIPELINE RIGHT-OF-WAY (Unitary)	Unitary	6,283,667	0	6,283,667	0	6,283,667	0
SUB-TOTAL LOCALLY ASSESSED		54,536,105,365	(969,500,524)	53,566,604,841	(334,064,045)	53,232,540,796	(1,303,564,569)
AIRCRAFT	Aircraft	104,478,327	(1,545,400)	102,932,927	0	102,932,927	(1,545,400)
TOTAL LOCALLY ASSESSED		54,640,583,692	(971,045,924)	53,669,537,768	(334,064,045)	53,335,473,723	(1,305,109,969)
<b>STATE ASSESSED</b>							
LOCAL UTILITY	Secured	6,660,000	0	6,660,000	0	6,660,000	0
UNITARY	Unitary	2,920,529,596	0	2,920,529,596	0	2,920,529,596	0
TOTAL STATE ASSESSED		2,927,189,596	0	2,927,189,596	0	2,927,189,596	0
<b>COMBINED ASSESSED VALUES</b>							
SUB-TOTAL COMBINED ASSESSED VALUES	S/Uns/Unit	57,463,294,961	(969,500,524)	56,493,794,437	(334,064,045)	56,159,730,392	(1,303,564,569)
AIRCRAFT	Aircraft	104,478,327	(1,545,400)	102,932,927	0	102,932,927	(1,545,400)
TOTAL COMBINED ASSESSED VALUES	All	57,567,773,288	(971,045,924)	56,596,727,364	(334,064,045)	56,262,663,319	(1,305,109,969)
<b>(4)</b>							<b>(3)</b>

**COUNTY OF SAN LUIS OBISPO**  
**ASSESSED VALUES - EXEMPTIONS - TAX RATES**  
**2018-2019**

FUND NUMBERS	DISTRICT	SECURED & UTILITY				AIRCRAFT (Not in totals)	UNSECURED			
		ADJUSTED GROSS ASSESSED VALUE <small>(Net of Other Exempts)</small>	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE %		ADJUSTED GROSS ASSESSED VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE
<b>COUNTYWIDE</b>										
0001	SAN LUIS OBISPO COUNTY <small>(Includes Non-Unitary)</small>	52,324,074,797	334,015,045	51,990,059,752		102,932,927	1,242,906,377	49,000	1,242,857,377	
0110 0114	LOCAL UNITARY (Pipeline Right-of-Way)	6,283,667		6,283,667	0.14753					0.11952
0112 0114	UNITARY RAILROAD	9,775,713		9,775,713	0.14753					0.11952
0113 0114	UNITARY AIRCRAFT	2,910,753,883		2,910,753,883	0.14753					0.11952
<b>COUNTYWIDE TOTAL</b>		<b>55,250,888,060</b>	<b>334,015,045</b>	<b>54,916,873,015</b>		<b>102,932,927</b>	<b>1,242,906,377</b>	<b>49,000</b>	<b>1,242,857,377</b>	
0007	AIR POLLUTION CONTROL	52,324,074,797	334,015,045	51,990,059,752		102,932,927	1,242,906,377	49,000	1,242,857,377	
<b>SPECIAL REVENUE FUNDS</b>										
0002	ROADS	24,720,077,794	150,508,165	24,569,569,629		83,145,256	458,433,119	7,000	458,426,119	
0026	COUNTY LIBRARY	47,598,844,561	298,244,157	47,300,600,404		83,145,256	1,028,196,268	49,000	1,028,147,268	
<b>CEMETERY DISTRICTS</b>										
0837	ARROYO GRANDE CEMETERY	11,037,931,632	73,944,487	10,963,987,145		322,800	167,664,648		167,664,648	
0843	ATASCADERO CEMETERY	4,288,620,878	43,634,546	4,244,986,332			69,257,599		69,257,599	
0844	CAMBRIA CEMETERY	2,586,254,123	11,176,200	2,575,077,923			13,393,394		13,393,394	
0845	CAYUCOS-MORRO BAY CEMETERY	4,000,282,621	18,321,656	3,981,960,965			29,761,405		29,761,405	
0847	PASO ROBLES CEMETERY	6,579,731,116	47,129,088	6,532,602,028		3,119,000	175,666,007		175,666,007	
0851	SAN MIGUEL CEMETERY	1,147,030,852	6,235,600	1,140,795,252			18,315,376		18,315,376	
0852	SANTA MARGARITA CEMETERY	460,500,511	3,827,600	456,672,911			15,343,023		15,343,023	
0853	SHANDON CEMETERY	291,019,021	1,267,000	289,752,021			7,082,718		7,082,718	
0854	TEMPLETON CEMETERY	2,405,877,323	14,703,644	2,391,173,679		45,000	117,275,521		117,275,521	
<b>CITIES</b>										
0227	ARROYO GRANDE	3,009,154,915	26,484,388	2,982,670,527			49,746,409		49,746,409	
0229	ATASCADERO	3,926,244,515	39,403,746	3,886,840,769			64,566,077		64,566,077	
0231 1100	GROVER BEACH & 2014 ROAD BOND	1,691,878,949	12,623,700	1,679,255,249	0.08500		39,046,792		39,046,792	0.05135
0528	GROVER BEACH STREET LIGHTING	805,218,979		805,218,979						
0232	MORRO BAY	2,513,677,277	13,291,653	2,500,385,624			30,767,132	42,000	30,725,132	
0233 1125	PASO ROBLES & 1999 BOND	4,725,230,236	35,770,888	4,689,459,348	0.04940	19,787,671	214,710,109		214,710,109	0.05160
0234	PISMO BEACH	3,304,138,748	12,579,599	3,291,559,149			43,836,530		43,836,530	
0235	SAN LUIS OBISPO	8,433,672,363	43,352,906	8,390,319,457			341,800,209		341,800,209	

**COUNTY OF SAN LUIS OBISPO**  
**ASSESSED VALUES - EXEMPTIONS - TAX RATES**  
**2018-2019**

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
<b>COMMUNITY SERVICE DISTRICTS</b>										
0895	AVILA BEACH	239,812,994	147,000	239,665,994				2,853,901		2,853,901
0896	AVILA BEACH IMPRVMT DIST #1	232,608,564	147,000	232,461,564				2,853,901		2,853,901
0474	CALIFORNIA VALLEY	43,042,342	329,000	42,713,342				15,640		15,640
0476	CAMBRIA	2,256,755,711	10,455,200	2,246,300,511				8,538,750		8,538,750
0486	GROUND SQUIRREL HOLLOW	146,477,707	1,561,000	144,916,707				72,228		72,228
0781	HERITAGE RANCH	515,515,600	4,272,800	511,242,800				2,062,880		2,062,880
0479	INDEPENDENCE RANCH	45,601,277	469,000	45,132,277				18,771		18,771
0483	LINNE	49,367,661	439,600	48,928,061				117,440		117,440
0471	LOS OSOS	2,119,351,410	21,581,918	2,097,769,492				22,039,965		22,039,965
0747	LOS OSOS ZONE A (Water)	915,193,152	10,476,200	904,716,952				1,197,192		1,197,192
0748	LOS OSOS ZONE B (Fire)	2,111,003,596	21,574,918	2,089,428,678				22,039,965		22,039,965
0750	LOS OSOS ZONE D (Lighting)	143,268,653	845,600	142,423,053						
0751	LOS OSOS ZONE E (Septic-Ltg)	21,278,359	329,000	20,949,359				13,392		13,392
0752	LOS OSOS ZONE F (Septic-Ltg)	63,250,271	728,000	62,522,271						
0756	LOS OSOS ZONE G	267,637,881	3,568,600	264,069,281				15,000		15,000
0757	LOS OSOS ZONE H	67,487,422	749,000	66,738,422				26,656		26,656
0762	LOS OSOS ZONE J	2,142,855,660	21,875,918	2,120,979,742				22,526,530		22,526,530
0763	LOS OSOS ZONE K	1,996,911,829	20,699,918	1,976,211,911				21,982,097		21,982,097
0475	NIPOMO	1,760,058,142	16,560,600	1,743,497,542				17,854,673		17,854,673
0480	NIPOMO SEWER MTNCE	17,852,267		17,852,267				91,035		91,035
0481	NIPOMO DRAIN MTNCE	17,852,267		17,852,267				91,035		91,035
0811	OCEANO	665,467,184	6,161,000	659,306,184	322,800			9,359,685		9,359,685
0369	SAN MIGUEL	298,717,234	2,172,800	296,544,434				3,122,829		3,122,829
0827	SAN MIGUEL FIRE	298,717,234	2,172,800	296,544,434				3,122,829		3,122,829
0693	SAN MIGUEL LIGHTING	188,101,533	1,885,800	186,215,733				1,077,978		1,077,978
0803	SAN MIGUEL SANITATION	159,826,196	1,633,800	158,192,396				1,077,978		1,077,978
0477	SAN SIMEON ACRES	103,202,667	378,000	102,824,667				2,437,482		2,437,482
0484	SQUIRE CANYON	45,266,038	364,000	44,902,038				7,590		7,590
0478	TEMPLETON	1,223,955,002	9,506,844	1,214,448,158				61,861,564		61,861,564

**COUNTY OF SAN LUIS OBISPO**  
**ASSESSED VALUES - EXEMPTIONS - TAX RATES**  
**2018-2019**

FUND NUMBERS	DISTRICT	SECURED & UTILITY				AIRCRAFT  (Not in totals)	UNSECURED			
		ADJUSTED GROSS ASSESSED VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE %		ADJUSTED GROSS ASSESSED VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE
<b>BOND</b>		<i>(Net of Other Exempts)</i>					<i>These values do not include of aircraft</i>			
	<b><u>COUNTY SERVICE AREAS</u></b>									
0723	COUNTY SERVICE AREA # 1	242,355,049	3,792,600	238,562,449		2,355,209		2,355,209		
0724	COUNTY SERVICE AREA # 1 ZONE A	46,463,291	992,600	45,470,691		330,000		330,000		
0725	COUNTY SERVICE AREA # 1 ZONE B	18,567,256	294,000	18,273,256				0		
0726	COUNTY SERVICE AREA # 1 ZONE C	46,752,993	525,000	46,227,993						
0727	COUNTY SERVICE AREA # 1 ZONE D	20,745,316	413,000	20,332,316						
0741	COUNTY SERVICE AREA # 7	284,770,279	537,600	284,232,679		11,611,649		11,611,649		
0742	COUNTY SERVICE AREA # 7 ZONE A	241,458,133	495,600	240,962,533		29,445		29,445		
0743	COUNTY SERVICE AREA # 7 ZONE B	50,263,892	42,000	50,221,892		11,603,638		11,603,638		
0755	COUNTY SERVICE AREA # 10	1,272,040,940	3,773,000	1,268,267,940		3,291,095		3,291,095		
0675	COUNTY SERVICE AREA # 10 ZONE A	459,046,924	1,519,000	457,527,924		80,663		80,663		
0761	COUNTY SERVICE AREA # 12	104,817,681	266,000	104,551,681		2,630,952		2,630,952		
0773	COUNTY SERVICE AREA # 16	62,400,824	924,000	61,476,824		23,496		23,496		
0789	COUNTY SERVICE AREA # 16-1	54,453,809	868,000	53,585,809						
0775	COUNTY SERVICE AREA # 17	43,612,977	329,000	43,283,977		15,640		15,640		
0777	COUNTY SERVICE AREA # 18	340,329,815	2,251,200	338,078,615		245,966		245,966		
0694	COUNTY SERVICE AREA # 23	135,076,158	1,839,600	133,236,558		5,629,667		5,629,667		
	<b><u>COUNTY WATER DISTRICTS</u></b>									
0166	GARDEN FARMS WATER	32,197,948	455,000	31,742,948						
0198	* SANTA MARIA VALLEY WATER	156,159,393		156,159,393						
	<b><u>FIRE DISTRICTS</u></b>									
0825	CAYUCOS FIRE	1,265,526,809	3,759,000	1,261,767,809		3,291,095		3,291,095		
0831	SANTA MARGARITA FIRE	135,076,158	1,839,600	133,236,558		5,629,667		5,629,667		



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ASSESSED VALUES - EXEMPTIONS - TAX RATES  
2018-2019**

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
<b><u>FLOOD CONTROL DISTRICTS</u></b>										
0651	FLOOD CONTROL ZONE 1	162,551,154	1,223,100	161,328,054		305,300	4,511,154		4,511,154	
0652	FLOOD CONTROL ZONE 1A	61,557,571	663,600	60,893,971			1,685,137		1,685,137	
0654	FLOOD CONTROL ZONE 3	9,072,722,706	59,296,287	9,013,426,419		322,800	156,571,739		156,571,739	
0656	1042 LOPEZ DAM RETROFIT BOND	9,072,722,706	59,296,287	9,013,426,419	0.00489	322,800	156,571,739		156,571,739	0.00732
0662	FLOOD CONTROL ZONE 4	192,807,768	341,600	192,466,168			13,598,153		13,598,153	
0666	FLOOD CONTROL ZONE 9	10,507,232,034	51,033,306	10,456,198,728		79,670,956	422,438,229		422,438,229	
0666	FLOOD CONTROL ZONE 16	224,941,712	2,674,000	222,267,712			424,196		424,196	
0643	SLO COUNTY FLOOD CONTROL	52,324,074,797	334,015,045	51,990,059,752		102,932,927	1,242,906,377	49,000	1,242,857,377	
0647	0646 STATE WATER CONTRACT	52,324,074,797	334,015,045	51,990,059,752	0.00400	102,932,927	1,242,906,377	49,000	1,242,857,377	0.00400
0647	SLO CO FCZ WCD (NACIMIENTO)	52,324,074,797	334,015,045	51,990,059,752		102,932,927	1,242,906,377	49,000	1,242,857,377	
<b><u>HARBOR DISTRICT</u></b>										
0473	PORT SAN LUIS HARBOR	24,505,067,662	145,946,487	24,359,121,175		79,993,756	596,616,939		596,616,939	
<b><u>HOSPITAL DISTRICT</u></b>										
0213	CAMBRIA HEALTH CARE	2,582,142,536	11,169,200	2,570,973,336			13,393,394		13,393,394	
<b><u>LIGHTING DISTRICTS</u></b>										
0687	NIPOMO LIGHTING	1,050,075,013	10,696,000	1,039,379,013			16,759,327		16,759,327	
<b><u>RESOURCE CONSERVATION DISTRICTS</u></b>										
0368	*CACHUMA RCD	203,437,529		203,437,529						
0858	SAN LUIS COASTAL RCD	4,578,327,262		4,578,327,262						
<b><u>SANITATION DISTRICTS</u></b>										
0223	CAYUCOS SANITARY	1,265,042,302	3,752,000	1,261,290,302			3,269,095		3,269,095	
0819	SOUTH SLO CO SANITATION	5,421,418,430		5,421,418,430			18,279,663		18,279,663	

**COUNTY OF SAN LUIS OBISPO  
 ASSESSED VALUES - EXEMPTIONS - TAX RATES  
 2018-2019**

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	
<b>SCHOOL DISTRICTS</b>											
<b>ELEMENTARY</b>											
1228	1524	* SANTA MARIA/BONITA JOINT ELEM	377,093	7,000	370,093	0.02060				0.02575	
<b>HIGH SCHOOL DISTRICTS</b>											
1227	1525	* SANTA MARIA JT UN HIGH & 2000 BONDS	377,093	7,000	370,093	0.02271				0.02391	
	1526	* SANTA MARIA JT UN HIGH & 2004 BONDS	377,093	7,000	370,093	0.02523				0.02523	
	1528	* SANTA MARIA JT UN HIGH & 2016 BONDS	377,093	7,000	370,093	0.02655				0.02950	
<b>UNIFIED SCHOOL DISTRICTS</b>											
1273	1276	ATASCADERO UNIF & GO BOND 2010	5,335,126,012	50,154,346	5,284,971,666	0.05900		93,228,200	93,228,200	0.05900	
	1277	ATASCADERO USD 2014 GO BOND	5,335,126,012	50,154,346	5,284,971,666	0.05904		93,228,200	93,228,200	0.05904	
1223	1548	COAST UNIFIED & GO BOND 1998	3,952,431,157	15,236,200	3,937,194,957	0.00664		19,930,773	19,930,773	0.00664	
	1550	COAST UNIFIED & GO BOND 2002	2,593,674,989	11,190,200	2,582,484,789	0.03210		13,436,619	13,436,619	0.03210	
1205	1512	CAYUCOS ELEM & GO BOND 2004	1,358,756,168	4,046,000	1,354,710,168	0.01760		6,494,154	6,494,154	0.01760	
	1514	CAYUCOS ELEM & GO BOND 2004 & 2006	1,358,756,168	4,046,000	1,354,710,168	0.01790		6,494,154	6,494,154	0.01790	
1211	1520	* CUYAMA JOINT UNIFIED & GO BOND 2016	49,823,521	7,000	49,816,521	0.02992		1,795,501	1,795,501	0.05982	
1253	1249	LUCIA MAR USD & GO BOND 1997, 2005	14,703,618,196	102,682,287	14,600,935,909	0.01634	322,800	211,450,146	211,450,146	0.01634	
	1251	LUCIA MAR USD & BOND 2004, 2006	14,703,618,196	102,682,287	14,600,935,909	0.02360	322,800	211,450,146	211,450,146	0.02360	
	1252	LUCIA MAR USD & BOND 2016	14,703,618,196	102,682,287	14,600,935,909	0.04100	322,800	211,450,146	211,450,146	0.04200	
1225	1570	* PASO ROBLES USD & GO BOND 2006	8,950,961,133	58,653,888	8,892,307,245	0.01190	22,857,371	304,924,248	304,924,248	0.01190	
	1571	PASO ROBLES SFID & GO BOND 2016	7,545,759,797	51,229,688	7,494,530,109	0.04853	22,796,671	271,579,883	271,579,883	NEW	
1217	*	PLEASANT VALLEY JT UN ELEM	242,039,237	1,013,600	241,025,637		60,700	15,028,989	15,028,989		
1221	1549	* SAN MIGUEL JT UN ELEM & 2000	1,163,162,099	6,410,600	1,156,751,499	0.04413		18,315,376	18,315,376	0.04413	
	1559	* SAN MIGUEL JT UN ELEM 2016 BOND	1,163,162,099	6,410,600	1,156,751,499	0.02855		18,299,486	18,299,486	0.02855	
1234	1236	SAN LUIS COASTAL USD & 2014 GO BND	16,657,560,082	90,953,680	16,566,606,402	0.04900	79,670,956	496,784,577	49,000	496,735,577	0.04900
1293	1545	* SHANDON UNIFIED & GO BOND 2016	326,155,852	1,288,000	324,867,852	0.06000	36,800	11,171,986	11,171,986	0.06000	
1231	1233	TEMPLETON USD & GO BOND 2012	2,348,021,751	15,032,644	2,332,989,107	0.05800	45,000	103,620,946	103,620,946	0.05800	
<b>COMMUNITY COLLEGE DISTRICTS</b>											
1303	1304	SAN LUIS OBISPO CCD & 2014 BOND	52,274,251,276	334,008,045	51,940,243,231	0.01925	102,932,927	1,241,110,876	49,000	1,241,061,876	0.01925
1309	1534	* ALLAN HANCOCK JT CCD & 2006 BOND	49,823,521	7,000	49,816,521	0.02256		1,795,501		1,795,501	0.02375
1308		COUNTY SCHOOL SERVICE FUND	52,324,074,797	334,015,045	51,990,059,752		102,932,927	1,242,906,377	49,000	1,242,857,377	

\* JOINT COUNTY DISTRICT

↑  
Net of Other Exemptions

↑  
Net of Other Exemptions

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

PERCENTAGE OF TOTAL ROLL

<b>FISCAL YEAR</b>	<b>ADJUSTED GROSS SECURED</b>	<b>ADJUSTED GROSS UNSECURED</b>	<b>ADJUSTED GROSS UNITARY</b>	<b>TOTAL ROLL</b>	<b>LOCAL</b>	<b>UNITARY</b>
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%
2018-19	52,324,074,797	1,242,906,377	2,926,813,263	56,493,794,437	94.82%	5.18%

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 2016-2017 THROUGH 2018-2019**

FUND NUMBERS		DISTRICT	2015-2016	2016-2017	2017-2018	2018-2019	2016-2017	2017-2018	2018-2019
			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
1%	Bond								
<b>COUNTYWISE</b>									
0001		SAN LUIS OBISPO COUNTY	44,283,555,971	46,793,290,038	49,420,452,912	52,324,074,797	5.67%	5.61%	5.88%
0110	0114	LOCAL UNITARY (Pipeline Right-of-Way)	6,295,123	6,391,061	6,160,505	6,283,667	1.52%	-3.61%	2.00%
0112	0114	UNITARY RAILROAD	9,875,907	8,785,623	9,575,988	9,775,713	-11.04%	9.00%	2.09%
0113	0114	UNITARY	3,010,576,762	2,875,907,402	3,000,155,764	2,910,753,883	-4.47%	4.32%	-2.98%
<b>COUNTYWISE TOTAL</b>			<b>47,310,303,763</b>	<b>49,684,374,124</b>	<b>52,436,345,169</b>	<b>55,250,888,060</b>	<b>5.02%</b>	<b>5.54%</b>	<b>5.37%</b>
0007		AIR POLLUTION CONTROL	44,283,555,971	46,793,290,038	49,420,452,912	52,324,074,797	5.67%	5.61%	5.88%
<b>SPECIAL REVENUE FUNDS</b>									
0002		ROADS	21,203,793,416	22,330,249,897	23,438,539,368	24,720,077,794	5.31%	4.96%	5.47%
0026		COUNTY LIBRARY	40,306,135,356	42,592,197,014	44,956,975,502	47,598,844,561	5.67%	5.55%	5.88%
<b>CEMETERY DISTRICTS</b>									
0837		ARROYO GRANDE CEMETERY	9,456,151,375	9,967,146,753	10,477,546,824	11,037,931,632	5.40%	5.12%	5.35%
0843		ATASCADERO CEMETERY	3,644,999,027	3,860,538,170	4,067,291,841	4,288,620,878	5.91%	5.36%	5.44%
0844		CAMBRIA CEMETERY	2,279,979,531	2,374,696,868	2,476,620,778	2,586,254,123	4.15%	4.29%	4.43%
0845		CAYUCOS-MORRO BAY CEMETERY	3,321,557,408	3,521,246,820	3,774,546,797	4,000,282,621	6.01%	7.19%	5.98%
0847		PASO ROBLES CEMETERY	5,568,278,678	5,865,712,697	6,215,063,505	6,579,731,116	5.34%	5.96%	5.87%
0851		SAN MIGUEL CEMETERY	960,551,318	1,020,591,453	1,073,951,235	1,147,030,852	6.25%	5.23%	6.80%
0852		SANTA MARGARITA CEMETERY	384,176,597	398,858,886	439,307,818	460,500,511	3.82%	10.14%	4.82%
0853		SHANDON CEMETERY	241,129,794	256,788,352	280,289,140	291,019,021	6.49%	9.15%	3.83%
0854		TEMPLETON CEMETERY	2,052,177,326	2,138,586,444	2,265,862,965	2,405,877,323	4.21%	5.95%	6.18%
<b>CITIES</b>									
0227	1101	ARROYO GRANDE	2,581,058,076	2,707,856,604	2,841,199,531	3,009,154,915	4.91%	4.92%	5.91%
0229		ATASCADERO	3,317,080,928	3,514,962,445	3,711,721,839	3,926,244,515	5.97%	5.60%	5.78%
0231	1100	GROVER BEACH & 2014 ROAD BOND	1,429,286,533	1,507,862,092	1,590,058,180	1,691,878,949	5.50%	5.45%	6.40%
0528		GROVER BEACH STREET LIGHTING	665,365,248	707,639,851	750,441,684	805,218,979	6.35%	6.05%	7.30%
0232		MORRO BAY	2,074,887,522	2,194,506,099	2,375,482,642	2,513,677,277	5.77%	8.25%	5.82%
0233	1125	PASO ROBLES	3,977,420,615	4,201,093,024	4,463,477,410	4,725,230,236	5.62%	6.25%	5.86%
0234		PISMO BEACH	2,729,929,763	2,938,652,372	3,127,823,038	3,304,138,748	7.65%	6.44%	5.64%
0235		SAN LUIS OBISPO	6,970,099,118	7,398,107,505	7,872,150,904	8,433,672,363	6.14%	6.41%	7.13%

**COUNTY OF SAN LUIS OBISPO**  
**SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT**  
**FOR FISCAL YEARS 2016-2017 THROUGH 2018-2019**

FUND NUMBERS		DISTRICT	2015-2016	2016-2017	2017-2018	2018-2019	2016-2017	2017-2018	2018-2019
			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
1%	Bond								
<b>COMMUNITY SERVICE DISTRICTS</b>									
0895		AVILA BEACH	193,527,117	207,560,009	223,854,852	239,812,994	7.25%	7.85%	7.13%
0896		AVILA BEACH IMP DIST #1	186,712,498	200,635,334	216,791,684	232,608,564	7.46%	8.05%	7.30%
0474		CALIFORNIA VALLEY	39,766,166	40,046,072	41,851,181	43,042,342	0.70%	4.51%	2.85%
0476		CAMBRIA	1,988,401,438	2,066,120,574	2,156,353,012	2,256,755,711	3.91%	4.37%	4.66%
0486		GROUND SQUIRREL HOLLOW	125,731,311	131,800,587	139,034,466	146,477,707	4.83%	5.49%	5.35%
0781		HERITAGE RANCH	427,913,340	454,435,368	484,354,323	515,515,600	6.20%	6.58%	6.43%
0479		INDEPENDENCE RANCH	40,269,286	42,131,564	43,245,858	45,601,277	4.62%	2.64%	5.45%
0483		LINNE	42,857,135	44,312,864	46,475,669	49,367,661	3.40%	4.88%	6.22%
0471		LOS OSOS	1,823,256,770	1,925,886,702	2,027,908,782	2,119,351,410	5.63%	5.30%	4.51%
0747		LOS OSOS ZONE A (Water)	788,550,869	830,855,523	872,430,209	915,193,152	5.36%	5.00%	4.90%
0748		LOS OSOS ZONE B (Fire)	1,818,746,603	1,921,026,762	2,019,956,273	2,111,003,596	5.62%	5.15%	4.51%
0750		LOS OSOS ZONE D (Lighting)	122,483,712	132,292,909	138,823,076	143,268,653	8.01%	4.94%	3.20%
0751		LOS OSOS ZONE E (Septic-Ltg)	19,263,023	20,002,925	20,919,608	21,278,359	3.84%	4.58%	1.71%
0752		LOS OSOS ZONE F (Septic-Ltg)	55,361,877	58,021,140	60,328,883	63,250,271	4.80%	3.98%	4.84%
0756		LOS OSOS ZONE G	229,665,394	243,609,972	255,240,905	267,637,881	6.07%	4.77%	4.86%
0757		LOS OSOS ZONE H	58,019,409	60,148,327	63,195,132	67,487,422	3.67%	5.07%	6.79%
0762		LOS OSOS ZONE J	1,845,597,908	1,949,940,668	2,049,546,246	2,142,855,660	5.65%	5.11%	4.55%
0763		LOS OSOS ZONE K	1,718,425,334	1,815,569,789	1,910,329,052	1,996,911,829	5.65%	5.22%	4.53%
0475		NIPOMO	1,487,428,335	1,563,409,451	1,662,029,112	1,760,058,142	5.11%	6.31%	5.90%
0480		NIPOMO SEWER MTNCE	14,965,418	15,554,292	16,836,719	17,852,267	3.93%	8.24%	6.03%
0481		NIPOMO DRAIN MTNCE	14,965,418	15,554,292	16,836,719	17,852,267	3.93%	8.24%	6.03%
0811		OCEANO	576,570,636	609,678,647	633,230,999	665,467,184	5.74%	3.86%	5.09%
0369		SAN MIGUEL	237,322,153	263,519,741	274,952,870	298,717,234	11.04%	4.34%	8.64%
0827		SAN MIGUEL FIRE	237,322,153	263,519,741	274,952,870	298,717,234	11.04%	4.34%	8.64%
0693		SAN MIGUEL LIGHTING	137,512,929	155,067,066	167,236,665	188,101,533	12.77%	7.85%	12.48%
0803		SAN MIGUEL SANITATION	127,395,481	139,373,519	147,003,125	159,826,196	9.40%	5.47%	8.72%
	1172	SAN MIGUEL WTRWKS 1A BOND	10,735,969	11,306,998	11,731,372	11,731,372	5.32%	3.75%	0.00%
0477		SAN SIMEON ACRES	89,250,888	94,307,561	98,282,302	103,202,667	5.67%	4.21%	5.01%
0484		SQUIRE CANYON	37,216,924	40,141,958	41,733,896	45,266,038	7.86%	3.97%	8.46%
0478		TEMPLETON	1,042,538,091	1,084,392,587	1,153,261,767	1,223,955,002	4.01%	6.35%	6.13%

**COUNTY OF SAN LUIS OBISPO**  
**SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT**  
**FOR FISCAL YEARS 2016-2017 THROUGH 2018-2019**

FUND NUMBERS		DISTRICT	2015-2016	2016-2017	2017-2018	2018-2019	2016-2017	2017-2018	2018-2019
			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
1%	Bond								
<b><u>COUNTY SERVICE AREAS</u></b>									
0723		COUNTY SERVICE AREA # 1	206,031,522	217,196,457	230,156,017	242,355,049	5.42%	5.97%	5.30%
0724		COUNTY SERVICE AREA # 1 ZONE A	39,795,328	41,950,400	43,996,856	46,463,291	5.42%	4.88%	5.61%
0725		COUNTY SERVICE AREA # 1 ZONE B	16,247,841	16,670,930	17,705,460	18,567,256	2.60%	6.21%	4.87%
0726		COUNTY SERVICE AREA # 1 ZONE C	40,735,769	42,620,912	44,796,475	46,752,993	4.63%	5.10%	4.37%
0727		COUNTY SERVICE AREA # 1 ZONE D	16,047,554	17,572,954	19,338,726	20,745,316	9.51%	10.05%	7.27%
0741		COUNTY SERVICE AREA # 7	246,961,149	256,422,760	269,861,066	284,770,279	3.83%	5.24%	5.52%
0742		COUNTY SERVICE AREA # 7 ZONE A	211,089,506	220,802,069	228,585,463	241,458,133	4.60%	3.53%	5.63%
0743		COUNTY SERVICE AREA # 7 ZONE B	40,390,005	42,084,379	48,161,101	50,263,892	4.20%	14.44%	4.37%
0755		COUNTY SERVICE AREA # 10	1,064,164,914	1,136,205,990	1,196,901,444	1,272,040,940	6.77%	5.34%	6.28%
0675		COUNTY SERVICE AREA # 10 ZONE A	378,548,333	409,551,072	435,989,404	459,046,924	8.19%	6.46%	5.29%
0761		COUNTY SERVICE AREA # 12	95,975,762	97,131,210	102,149,155	104,817,681	1.20%	5.17%	2.61%
0773		COUNTY SERVICE AREA # 16	51,490,651	54,593,932	57,969,236	62,400,824	6.03%	6.18%	7.64%
0789	1189	COUNTY SERVICE AREA # 16-1 BOND	41,489,413	43,949,302	50,542,973	54,453,809	5.93%	15.00%	7.74%
0775		COUNTY SERVICE AREA # 17	40,261,943	40,566,095	42,398,745	43,612,977	0.76%	4.52%	2.86%
0777		COUNTY SERVICE AREA # 18	303,321,959	316,139,555	328,371,605	340,329,815	4.23%	3.87%	3.64%
0694		COUNTY SERVICE AREA # 23	116,388,560	121,401,532	125,820,460	135,076,158	4.31%	3.64%	7.36%
<b><u>COUNTY WATER DISTRICTS</u></b>									
0166		GARDEN FARMS WATER	26,101,083	28,071,166	29,734,553	32,197,948	7.55%	5.93%	8.28%
0198		* SANTA MARIA VALLEY WATER	85,244,967	142,849,086	150,828,996	156,159,393	67.57%	5.59%	3.53%
<b><u>FIRE DISTRICTS</u></b>									
0825		CAYUCOS FIRE	1,057,475,911	1,129,508,763	1,190,290,441	1,265,526,809	6.81%	5.38%	6.32%
0831		SANTA MARGARITA FIRE	116,388,560	121,401,532	125,820,460	135,076,158	4.31%	3.64%	7.36%

**COUNTY OF SAN LUIS OBISPO**  
**SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT**  
**FOR FISCAL YEARS 2016-2017 THROUGH 2018-2019**

FUND NUMBERS		DISTRICT	2015-2016	2016-2017	2017-2018	2018-2019	2016-2017	2017-2018	2018-2019
			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
1%	Bond								
<b><u>FLOOD CONTROL DISTRICTS</u></b>									
0651		FLOOD CONTROL ZONE 1	140,178,094	152,674,151	154,478,516	162,551,154	8.91%	1.18%	5.23%
0652		FLOOD CONTROL ZONE 1A	51,301,749	54,202,013	57,253,932	61,557,571	5.65%	5.63%	7.52%
0654		FLOOD CONTROL ZONE 3	7,662,983,829	8,130,623,334	8,578,895,687	9,072,722,706	6.10%	5.51%	5.76%
	1042	LOPEZ DAM RETROFIT BOND	7,662,983,829	8,130,623,334	8,578,895,687	9,072,722,706	6.10%	5.51%	5.76%
0656		FLOOD CONTROL ZONE 4	107,130,499	166,683,097	183,323,654	192,807,768	55.59%	9.98%	5.17%
0662		FLOOD CONTROL ZONE 9	8,741,273,517	9,274,196,401	9,842,696,530	10,507,232,034	6.10%	6.13%	6.75%
0666		FLOOD CONTROL ZONE 16	197,813,778	206,076,230	214,770,624	224,941,712	4.18%	4.22%	4.74%
0643		SLO COUNTY FLOOD CONTROL	44,283,555,971	46,793,290,038	49,420,452,912	52,324,074,797	5.67%	5.61%	5.88%
	0646	STATE WATER CONTRACT	44,283,555,971	46,793,290,038	49,420,452,912	52,324,074,797	5.67%	5.61%	5.88%
0647		NACIMIENTO WATER CONTRACT	44,283,555,971	46,793,290,038	49,420,452,912	52,324,074,797	5.67%	5.61%	5.88%
<b><u>HARBOR DISTRICT</u></b>									
0473		PORT SAN LUIS HARBOR	20,529,916,736	21,794,100,016	23,025,453,173	24,505,067,662	6.16%	5.65%	6.43%
<b><u>HOSPITAL DISTRICT</u></b>									
0213		CAMBRIA HEALTH CARE	2,276,325,147	2,370,822,578	2,472,535,751	2,582,142,536	4.15%	4.29%	4.43%
<b><u>LIGHTING DISTRICTS</u></b>									
0687		NIPOMO LIGHTING	891,261,755	934,060,596	990,460,418	1,050,075,013	4.80%	6.04%	6.02%
<b><u>RESOURCE CONSERVATION DISTRICTS</u></b>									
0368	*	CACHUMA RCD	128,638,620	185,725,578	195,064,743	203,437,529	44.38%	5.03%	4.29%
0858		SAN LUIS COASTAL RCD	3,854,293,960	4,082,373,097	4,301,642,509	4,578,327,262	5.92%	5.37%	6.43%
<b><u>SANITATION DISTRICTS</u></b>									
0223		CAYUCOS SANITARY	1,057,641,015	1,129,308,908	1,189,993,882	1,265,042,302	6.78%	5.37%	6.31%
0819		SOUTH SLO CO SANITATION	4,631,132,681	4,870,159,609	5,116,269,342	5,421,418,430	5.16%	5.05%	5.96%

**COUNTY OF SAN LUIS OBISPO**  
**SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT**  
**FOR FISCAL YEARS 2016-2017 THROUGH 2018-2019**

FUND NUMBERS		DISTRICT	2015-2016 GROSS SECURED ASSESSED VALUE	2016-2017 GROSS SECURED ASSESSED VALUE	2017-2018 GROSS SECURED ASSESSED VALUE	2018-2019 GROSS SECURED ASSESSED VALUE	2016-2017 PERCENTAGE OF GROWTH FROM PRIOR YEAR	2017-2018 PERCENTAGE OF GROWTH FROM PRIOR YEAR	2018-2019 PERCENTAGE OF GROWTH FROM PRIOR YEAR
1%	Bond								
<b>SCHOOL DISTRICTS</b>									
<b>ELEMENTARY</b>									
1228	1524	* SANTA MARIA / BONITA JOINT ELEM	348,129	350,930	373,978	377,093	0.80%	6.57%	0.83%
<b>HIGH</b>									
1227	1525	* SANTA MARIA JT UN HIGH & 2000 BONDS	348,129	350,930	373,978	377,093	0.80%	6.57%	0.83%
	1526	* SANTA MARIA JT UN HIGH & 2004 BONDS	348,129	350,930	373,978	377,093	0.80%	6.57%	0.83%
	1528	* SANTA MARIA JT UN HIGH & 2016 BONDS	348,129	350,930	373,978	377,093	0.80%	6.57%	0.83%
<b>UNIFIED</b>									
1273	1276	ATASCADERO USD & 2010 GO BOND	4,557,834,399	4,808,961,453	5,070,820,892	5,335,126,012	5.51%	5.45%	5.21%
	1277	ATASCADERO USD 2014 GO BOND	4,557,834,399	4,808,961,453	5,070,820,892	5,335,126,012	5.51%	5.45%	5.21%
1223	1548	COAST UNIFIED & GO BOND 1998 A	3,425,081,278	3,596,043,792	3,761,716,261	3,952,431,157	4.99%	4.61%	5.07%
	1550	COAST UNIFIED & GO BOND 2002 A	2,275,200,116	2,381,384,545	2,483,691,292	2,593,674,989	4.67%	4.30%	4.43%
1205	1512	CAYUCOS ELEM & GO BOND 2004	1,138,549,562	1,214,659,247	1,278,024,969	1,358,756,168	6.68%	5.22%	6.32%
	1514	CAYUCOS ELEM & GO BOND 2004 & 2006	1,138,549,562	1,214,659,247	1,278,024,969	1,358,756,168	6.68%	5.22%	6.32%
1211	1520	* CUYAMA JOINT UNIFIED	45,940,537	45,979,278	47,427,777	49,823,521	0.08%	3.15%	5.05%
1253	1249	LUCIA MAR UNIF	12,399,779,241	13,182,446,026	13,873,325,772	14,703,618,196	6.31%	5.24%	5.98%
	1251	LUCIA MAR USD & BOND 2004, 2006	12,399,779,241	13,182,446,026	13,873,325,772	14,703,618,196	6.31%	5.24%	5.98%
	1252	LUCIA MAR USD & BOND 2016	12,399,779,241	13,182,446,026	13,873,325,772	14,703,618,196	6.31%	5.24%	5.98%
1225	1570	* PASO ROBLES USD & GO BOND 2006	7,593,488,028	8,004,446,033	8,457,312,945	8,950,961,133	5.41%	5.66%	5.84%
	1571	PASO ROBLES SFID & GO BOND 2016			0	7,545,759,797	N/A	N/A	N/A
1217		* PLEASANT VALLEY JT UN ELEM	213,028,420	223,441,926	230,900,211	242,039,237	4.89%	3.34%	4.82%
1221	1549	* SAN MIGUEL JT USD & GO BOND 2000	974,184,734	1,035,130,678	1,089,237,972	1,163,162,099	6.26%	5.23%	6.79%
	1559	SAN MIGUEL JT USD & GO BOND 2016	974,184,734	1,035,130,678	1,089,237,972	1,163,162,099	6.26%	5.23%	6.79%
1234	1236	SAN LUIS COASTAL USD & 2014 BOND	13,987,231,535	14,780,986,770	15,685,199,753	16,657,560,082	5.67%	6.12%	6.20%
1293	1545	* SHANDON UNIFIED & GO 2016	272,060,168	289,029,094	313,992,513	326,155,852	6.24%	8.64%	3.87%
1231	1232	TEMPLETON USD & GO BOND 2012	2,001,792,656	2,085,046,662	2,210,283,021	2,348,021,751	4.16%	6.01%	6.23%
<b>COMMUNITY COLLEGE</b>									
1303	1304	SAN LUIS OBISPO CCD & 2014 BOND	44,237,615,434	46,747,310,760	49,373,025,135	52,274,251,276	5.67%	5.62%	5.88%
1309	1534	* ALLAN HANCOCK JT COMM COLL	45,940,537	45,979,278	47,427,777	49,823,521	0.08%	3.15%	5.05%
1308		COUNTY SCHOOL SERVICE FUND	44,283,555,971	46,793,290,038	49,420,452,912	52,324,074,797	5.67%	5.61%	5.88%

\* JOINT COUNTY DISTRICT



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

<b>Fiscal Year</b>	<b>Arroyo Grande</b>	<b>Atascadero</b>	<b>Grover Beach</b>	<b>Morro Bay</b>	<b>Paso Robles</b>	<b>Pismo Beach</b>	<b>San Luis Obispo</b>
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
2017-18	2,886,907,748	3,775,528,569	1,627,337,660	2,403,871,523	4,654,349,039	3,171,340,541	8,203,159,369
2018-19	3,058,901,324	3,990,810,592	1,730,925,741	2,544,444,409	4,939,940,345	3,347,975,278	8,775,472,572

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

<b>Fiscal Year</b>	<b>Arroyo Grande</b>	<b>Atascadero</b>	<b>Grover Beach</b>	<b>Morro Bay</b>	<b>Paso Robles</b>	<b>Pismo Beach</b>	<b>San Luis Obispo</b>
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%
2017-18	4.87%	5.49%	5.07%	7.82%	5.57%	6.48%	6.52%
2018-19	5.96%	5.70%	6.37%	5.85%	6.14%	5.57%	6.98%