

2022-23 

Annual Report



San Luis Obispo County Assessor

Tom J. Bordonaro, Jr.
County Assessor

2022-23 Annual Report

The Assessor is responsible for producing an assessment roll of all taxable properties in San Luis Obispo County as of January 1st each year. This annual listing of all properties and their assessed value provides the basis for the Property Tax system. This is the Annual Report of the work and accomplishments of the Office of the Assessor.

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The coastal environment along Central California and specifically along the coast at Pismo Beach provides the perfect microclimate for the western Monarch to rest during the winter months.

Message from the Assessor

I am pleased to present the 2022-23 Annual Report of the Office of the Assessor. This report provides information regarding the assessed valuation of all taxable property in San Luis Obispo County for 2021. This was a “wow” year for residential properties, and “not so much” for commercial and industrial businesses. My office has captured the reality of changing conditions in San Luis Obispo County in an assessment roll presented in this annual report.

The assessment roll is a record-setting value of \$67 billion, representing a 6.8% increase over the roll last year. Over the past ten years, the assessed value of all taxable properties has increased from \$41 billion in 2013 to over \$67 billion today. Residential property has been red hot during the past year, a fact which is reflected in the 46.8% increase in changes in ownership. New construction added another 10.2% growth for real properties. Business property, on the other hand, produced 5.5% of the total roll increase. This fairly indicates that commercial and business activity was very modest and resulted in minor growth on the assessment roll.

2021 was a period of dramatic increase in the value of residential property in San Luis Obispo County. Home values shot up significantly in every part of the county as real estate prices increased and listings of available homes were in very short supply. New construction and changes in ownership of residential properties showed the greatest single-year increase in over twenty years. Homeowners were selling for record-setting prices and there was an extremely limited inventory of homes available on the market. With this in mind, temporary value reductions (commonly called Prop 8) are no longer appropriate and will be removed on those properties where this applies. Commercial and industrial properties continue to experience difficulty bouncing back from the impact of government imposed restrictions from the pandemic of the past two years.

Adding complexity to the valuation of properties is the impact of Proposition 19 which was passed by voters in 2020. Under this measure, some homeowners are moving and bringing with them their lower property tax base from the home that they sold. Another part of Prop 19 is creating a nightmare of concern and confusion for property owners who intend to give their property to the next generation of family members. Severe limitations on the ability of parents to give their property to children and grandparents to gift property to grandchildren are part of the impact of Prop 19. My office is doing everything possible to assist the public with the confusing and disappointing realities of this major change in the way intergenerational property transfers are handled under the law.



I want to thank the staff of the assessor’s office for extraordinary efforts and great work with the 2022-23 Assessment Roll. Each employee contributed in a significant way producing a thorough and accurate roll. This year presented unique challenges, but with a commitment to outstanding public service, our office achieved 95.5 percent of work units completed, which equals 60,131 triggers.

Service to the public will always be my greatest priority and my office is committed to be as informative and helpful as possible in assisting you.

Tom J. Bordonaro, Jr.

San Luis Obispo
County Assessor

Serving the People

The office of the Assessor is dedicated to serving the people of San Luis Obispo County. Each day we strive to provide the best possible public service. Our community is comprised of amazing and wonderfully unique individuals. We endeavor to provide a public service as great as the people of our area.

The role of the Assessor is to locate and value all taxable properties within the County. We set the assessed values based upon the principles contained in the Mission Statement, Guiding Principles of the office, and California Revenue and Taxation Code. Property owners can rely on our work because it is conducted fairly and equitably.



Mission Statement

The Assessor and staff seek excellence in providing information, services, and accurate property assessments through our personal commitment to integrity, mutual respect, and teamwork.

Guiding Principles

- Maintain focus on positive end results
- Practice and encourage direct, honest, and respectful communication
- Treat each other with respect
- Develop an environment free of retribution and gossip
- Everyone has an equal right to be heard
- Listen with respect and empathy
- Be committed to follow through

Proposition 13

Protections for Taxpayers

For more than forty years, property taxes in California have been governed by the provisions of Proposition 13. All property types are currently treated equally under Proposition 13, which was the result of a taxpayer revolt against rapidly increasing property taxes in California.

The citizens' initiative known as "The People's Initiative to Limit Property Taxation" was approved by voters in June, 1978. The measure placed into the California Constitution strict limits on the valuation and taxation of real property.

Proposition 13 limits property taxes to 1% of a property's assessed value. The property's assessed value equals the property's base value (the property's appraised value at the time of the change in ownership), plus an inflation factor (limited to no more than 2% per year) as determined by California's Consumer Price Index (CPI). For example: If a homeowner has held a property since Proposition 13 was adopted, then their home is taxed based on its assessed value in 1975 plus the annual inflation factors.

Property tax assessment increases on all properties are limited to no more than 2% per year as long as the property does not have a change in ownership or any new construction. When ownership changes or new construction is completed, the property is reassessed at the market value, or the value of the new construction added to the existing assessment.

The reforms under Proposition 13 have provided property owners the ability to estimate their future property taxes, and to determine the maximum amount their taxes can increase as long as they continue to own the property.



Proposition 19

Assisting Property Owners with New Rules

Voters approved a change to the State Constitution at the November 2020 General Election that significantly affects property taxpayers. The measure, known as Proposition 19, impacts tax benefits for families, seniors, severely disabled persons, and victims of natural disaster.

INHERITING PROPERTY

Proposition 19, or the Home Protection for Seniors, Severely Disabled, Families and Victims of Wildfire or Natural Disasters Act, is a Constitutional Amendment that imposes new limits on property tax benefits for inherited family property. Under Proposition 19, a child or children may keep the lower property tax base of the parent(s) only if the property is the principal residence of the parent(s) and the child or children make it their principal residence within one year of transfer.

TRANSFER OF PROPERTY TAX BASE

The other component of Proposition 19 allows homeowners who are over 55 years of age, disabled, or victims of a wildfire or natural disaster, to transfer their lower assessed property value of their primary home to a newly purchased or newly constructed replacement principal residence up to three times (or once per disaster). The tax base may be transferred to a property located anywhere in the state.

Proposition 19 changes two programs currently administered by county assessors:

1. **Parent-Child Transfers (Prop. 58) and Grandparent-Grandchild Transfers (Prop. 193), effective February 16, 2021**
2. **Senior Citizen and Disaster Relief Tax Base Transfers (Prop. 60/90 50/171), effective April 1, 2021**

Implementing Proposition 19 is a major challenge that regrettably will result in turbulent times for taxpayers. The Assessor's Office will endeavor to work with each property owner impacted by the changes under Proposition 19 to maximize tax savings and benefits.

Prop 19 Impact San Luis Obispo County

Incoming Base Year Transfers

358 Total Base Year Transfers processed
116 Within San Luis Obispo County
242 Coming from other counties
\$112,064,704 Total Value Loss

Major incoming counties:

- Alameda
- Santa Clara
- Los Angeles

Outgoing Base Year Transfers

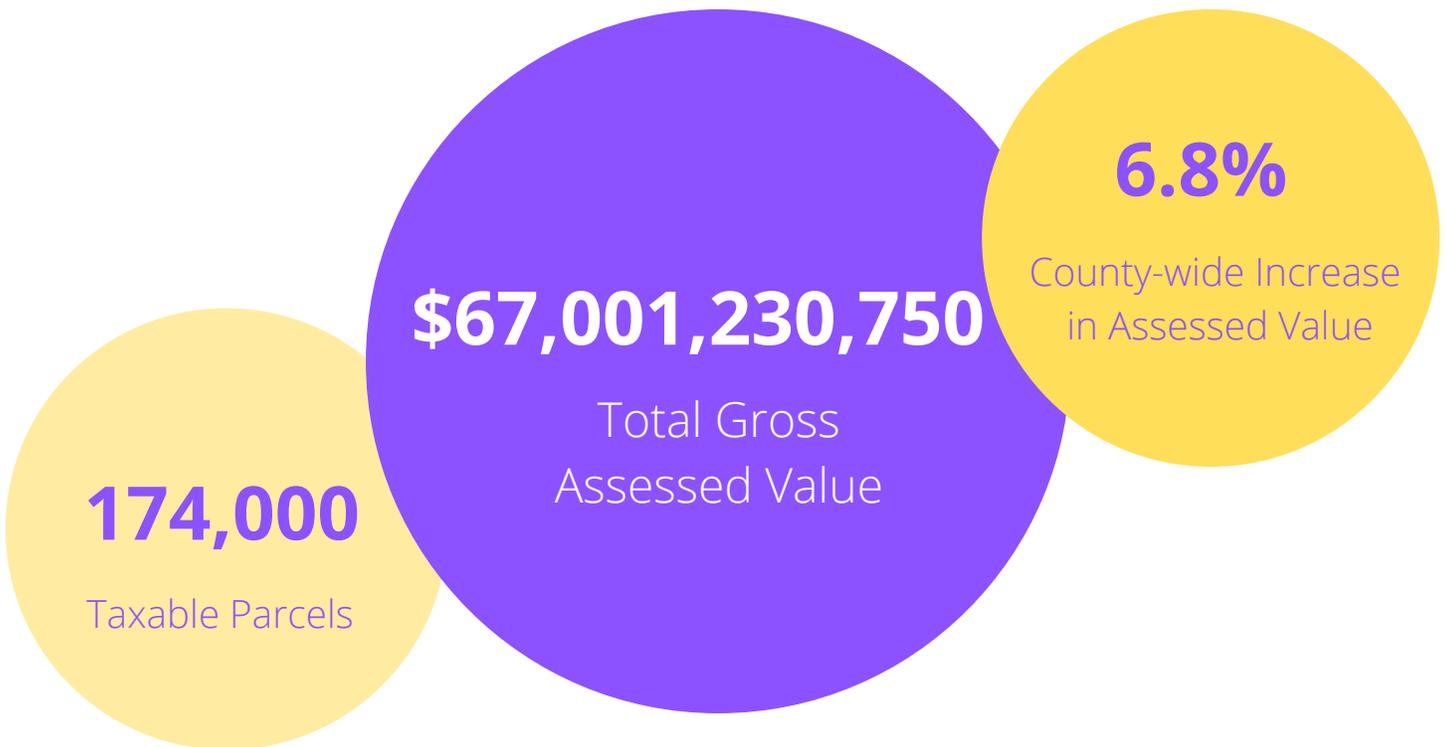
64 Total Base Year Transfers processed to other counties
\$21,652,337 Roll Value Total

Major outgoing counties:

- Santa Barbara
- Riverside
- Ventura

\$90,412,367 Net Loss

Fast Facts



	2022
Single-Family Residential Assessments	96,748
Multi-Family Residential Assessments	4,527
Commercial and Industrial Assessments	10,613
Agricultural Assessments	6,419
Aircraft	480
Boats	23,423
Race Horses	18

Assessment Roll

San Luis Obispo County 2022

Assessment Roll	2021-22	2022-23	Change	% Change
Land and Minerals	\$29,313,695,808	\$31,415,128,874	\$2,101,433,066	7.17%
Improvements and Fixtures	\$33,266,057,552	\$35,419,596,828	\$2,153,539,276	6.47%
Personal Property	\$1,260,511,333	\$1,478,474,273	\$217,962,940	17.29%
Total Tangible Property	\$63,840,264,693	\$68,313,199,975	\$4,472,935,282	7.01%
Non-Reimbursed Exemptions	\$1,127,246,958	\$1,311,969,225	\$184,722,267	16.39%
Total (Gross) Assessed Value	\$62,713,017,735	\$67,001,230,750	\$4,288,213,015	6.84%
Unsecured Roll	\$2,182,323,585	\$2,427,966,573	\$245,642,988	11.26%
Secured Roll	\$60,530,694,150	\$64,573,264,177	\$4,024,570,027	6.68%
HOX Exemptions	\$332,713,516	\$332,797,400	\$83,884	.03%
Net Assessed Value	\$63,045,731,251	\$67,334,028,150	\$4,288,296,899	6.80%

Assessed Value Change Factors

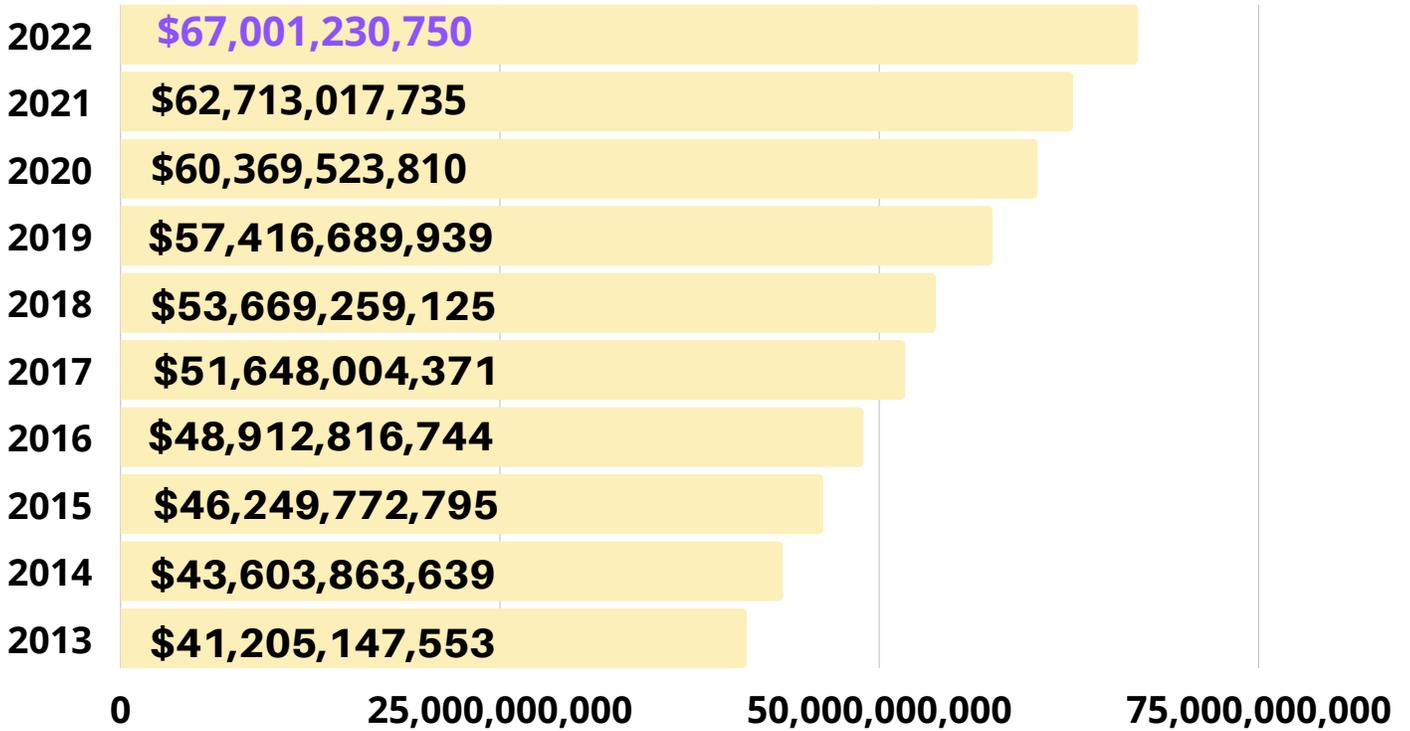
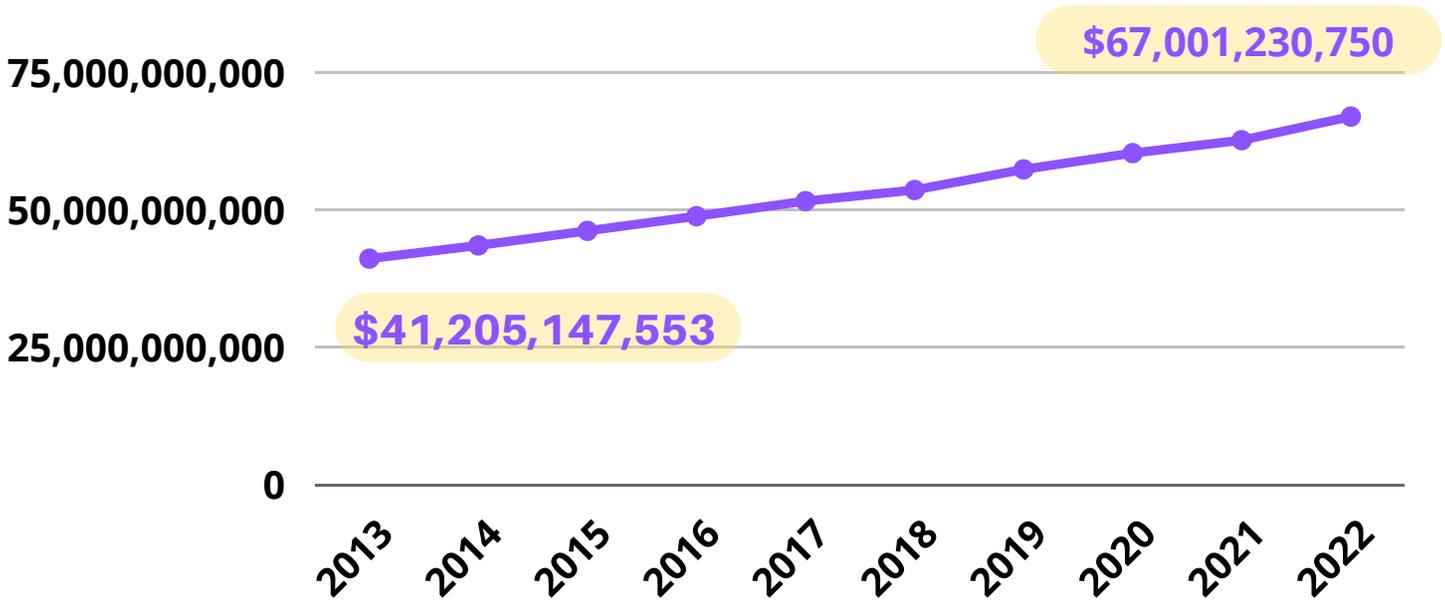
Increase in assessed value from 2021 to 2022 is based upon the following factors

Changes in Ownership	\$ 2,080,365,443	46.8%
New Construction	\$ 455,745,607	10.2%
Business Property	\$ 245,998,941	5.5%
Reviews and Value Declines	\$ 407,007,930	9.1%
All Others (Including Inflation Factor)	\$ 1,259,697,337	28.3%

TOTAL ROLL INCREASE

\$ 4,448,815,258

TOTAL ASSESSED VALUE TEN YEAR HISTORY



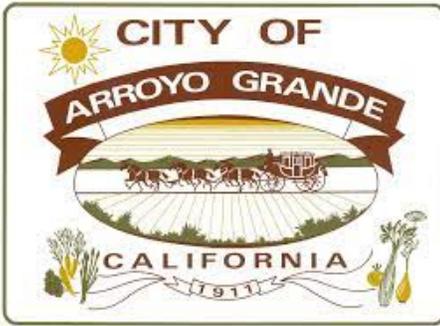
Ten Years
Look how far we've come...

	2012	2022	Change
Population	272,195	284,982	+ 4.70 %
Minimum Wage	\$ 8.00 per hour	\$ 15.00 per hour	
Median Home Price	\$ 448,805	\$ 919,000	+ 104.8 %
Secured Roll	\$ 38,077,062,603	\$ 64,573,264,177	
Unsecured Roll	\$ 1,080,540,213	\$ 2,427,966,573	
Total Roll	\$ 39,157,602,816	\$ 67,001,230,750	+ 71.1 %
Exemptions	\$ 1,004,775,220	\$ 1,644,766,625	+ 63.7 %
Prop 8	58,753	21,925	- 62.7 %
Inflation Rate (USA)	2.07 %	8.5 %	

Top 10 San Luis Obispo County Business Assessments

HIGH PLAINS RANCH II, LLC	SOLAR/FUEL CELL ENERGY	\$ 733,893,836
PHILLIPS 66 COMPANY	REFINING	87,067,842
FIRESTONE WALKER, INC	BREWING	65,008,523
E & J GALLO WINERY	WINERY	52,157,210
TREASURY WINE ESTATES	WINERY	46,090,645
SPECTRUM PACIFIC WEST LLC	CABLE COMMUNICATIONS	45,291,909
FRENCH HOSPITAL MEDICAL CENTER FOUNDATION	HEALTHCARE	33,958,258
SUTTER HOME WINERY, INC	WINERY	26,119,021
JUSTIN VINEYARDS AND WINERY, LLC	WINERY	25,855,089
KOMPOGAS SLO, LLC	ENERGY SUPPLIER	23,824,672

Great Cities of San Luis Obispo County



Arroyo Grande
Population: 17,924

2021	\$ 3,644,331,402	Change	\$ 219,686,596
2022	\$ 3,864,017,998	% Change	6.03%

Atascadero
Population: 30,444

2021	\$ 4,630,826,781	Change	\$ 303,394,550
2022	\$ 4,934,221,331	% Change	6.55%



Grover Beach
Population: 13,481

2021	\$ 1,981,307,383	Change	\$ 127,310,200
2022	\$ 2,108,617,583	% Change	6.43%

Morro Bay
Population: 10,592

2021	\$ 2,922,287,511	Change	\$ 201,562,465
2022	\$ 3,123,849,976	% Change	6.90%



Great Cities of San Luis Obispo County



Paso Robles			
Population: 31,480			
2021	\$ 5,871,465,900	Change	\$ 429,757,897
2022	\$ 6,301,223,797	% Change	7.32%

Pismo Beach			
Population: 8,042			
2021	\$ 3,919,596,800	Change	\$ 315,148,897
2022	\$ 4,234,745,697	% Change	8.04%



San Luis Obispo			
Population: 47,402			
2021	\$ 10,810,678,129	Change	\$ 922,264,193
2022	\$ 11,732,942,322	% Change	8.53%

San Luis Obispo Unincorporated Area			
Population: 123,152			
2021	\$ 30,053,165,671	Change	\$ 1,953,678,426
2022	\$ 32,006,844,097	% Change	6.50%



Assessed Value by Base Year and Assessor's Parcel Count

Base Year	Assessment Count	Parcel Count %	Land	Improvements	Total Assessed Value	Total Assessed Value %	Parcel Count % of Secured Roll
1975	11,287	8.03%	491,411,960	863,579,790	1,354,991,750	2.13%	120,049
1976	1,007	0.72%	41,451,460	100,897,470	142,348,930	0.22%	141,359
1977	1,458	1.04%	76,475,438	186,543,287	263,018,725	0.41%	180,397
1978	1,495	1.06%	114,269,082	187,555,301	301,824,383	0.48%	201,889
1979	1,288	0.92%	86,702,600	137,763,045	224,465,645	0.35%	174,275
1980	1,265	0.90%	98,358,589	150,859,680	249,218,269	0.39%	197,010
1981	1,059	0.75%	80,205,484	132,634,873	212,840,357	0.34%	200,982
1982	1,011	0.72%	93,187,321	143,055,001	236,242,322	0.37%	233,672
1983	799	0.57%	71,372,345	115,725,967	187,098,312	0.29%	234,166
1984	1,190	0.85%	110,542,762	195,512,452	306,055,214	0.48%	257,189
1985	1,314	0.93%	132,579,094	253,226,812	385,805,906	0.61%	293,612
1986	1,496	1.06%	164,528,917	249,245,789	413,774,706	0.65%	276,587
1987	1,545	1.10%	186,919,841	267,458,795	454,378,636	0.72%	294,096
1988	1,653	1.18%	188,732,893	299,951,806	488,684,699	0.77%	295,635
1989	1,968	1.40%	259,814,850	363,513,559	623,328,409	0.98%	316,732
1990	2,771	1.97%	311,817,132	358,649,620	670,466,752	1.06%	241,958
1991	1,828	1.30%	223,091,986	217,390,759	440,482,745	0.69%	240,964
1992	1,165	0.83%	222,731,445	261,291,277	484,022,722	0.76%	415,470
1993	1,209	0.86%	210,377,989	224,266,894	434,644,883	0.68%	359,508
1994	1,468	1.04%	234,703,538	266,452,918	501,156,456	0.79%	341,387
1995	1,665	1.18%	264,283,554	312,418,517	576,702,071	0.91%	346,368
1996	1,652	1.18%	271,483,378	345,114,359	616,597,737	0.97%	373,243
1997	1,887	1.34%	259,256,226	331,500,913	590,757,139	0.93%	313,067
1998	2,645	1.88%	378,950,131	511,403,772	890,353,903	1.40%	336,618
1999	3,292	2.34%	482,621,608	675,121,640	1,157,743,248	1.82%	351,684
2000	3,410	2.43%	579,207,094	795,302,487	1,374,509,581	2.16%	403,082
2001	3,321	2.36%	606,054,310	790,884,822	1,396,939,132	2.20%	420,638
2002	3,006	2.14%	632,304,200	760,555,832	1,392,860,032	2.19%	463,360
2003	3,055	2.17%	718,129,516	844,906,951	1,563,036,467	2.46%	511,632
2004	3,061	2.18%	760,509,121	809,237,303	1,569,746,424	2.47%	512,821
2005	3,228	2.30%	909,521,989	914,207,259	1,823,729,248	2.87%	564,972
2006	3,137	2.23%	990,621,770	806,991,734	1,797,613,504	2.83%	573,036
2007	2,451	1.74%	847,391,673	629,969,464	1,477,361,137	2.33%	602,759
2008	2,611	1.86%	801,614,983	680,687,541	1,482,302,524	2.33%	567,714
2009	2,971	2.11%	687,492,456	611,932,324	1,299,424,780	2.05%	437,369
2010	2,787	1.98%	627,715,742	660,541,074	1,288,256,816	2.03%	462,238
2011	2,692	1.92%	647,852,769	722,115,587	1,369,968,356	2.16%	508,904
2012	3,268	2.33%	741,333,635	869,330,909	1,610,664,544	2.54%	492,859
2013	3,872	2.75%	962,194,424	1,068,539,619	2,030,734,043	3.20%	524,466
2014	3,984	2.83%	993,215,751	1,158,557,799	2,151,773,550	3.39%	540,104
2015	4,101	2.92%	1,150,775,346	1,208,793,033	2,359,568,379	3.71%	575,364
2016	4,523	3.22%	1,381,162,789	1,372,734,314	2,753,897,103	4.33%	608,865
2017	5,061	3.60%	1,522,052,710	1,511,779,856	3,033,832,566	4.78%	599,453
2018	5,075	3.61%	1,633,479,006	1,547,392,455	3,180,871,461	5.01%	626,773
2019	5,757	4.10%	1,751,964,915	1,663,418,586	3,415,383,501	5.38%	593,258
2020	5,649	4.02%	1,868,979,978	1,754,109,936	3,623,089,914	5.70%	641,368
2021	6,638	4.72%	2,130,327,453	1,920,817,978	4,051,145,431	6.38%	610,296
2022	7,476	5.32%	2,830,601,259	2,443,631,638	5,274,232,897	8.30%	705,489
Total	140,551	100.00%	\$30,830,372,512	\$32,697,572,797	\$63,527,945,309	100.00%	408,765

Decline in Value

Proposition 8

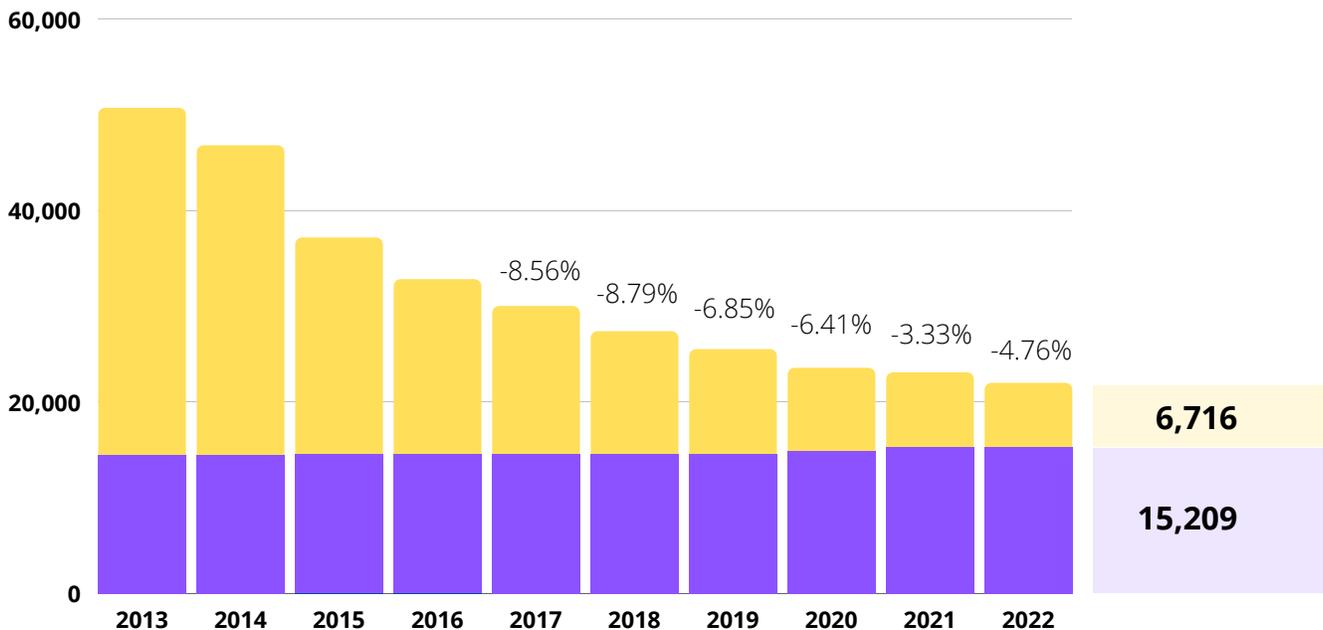
Proposition 8 allows a temporary reduction when the market value of property has fallen below its factored base year value as of the January 1 lien date. Once a Proposition 8 reduction has been enrolled, the property's assessment must be reviewed annually to ensure that the lesser of the market value or the factored base year value is enrolled.

The property's base year value continues to be factored at a maximum of 2% per year, setting its maximum assessed value. As the market recovers, the market value of a property will increase based on market conditions which are not restricted to 2% growth. The value enrolled will follow the market growth rate until the market value exceeds the factored base year value and the lower factored base year is enrolled.

Factored base year value: the value established as of the date of acquisition and/or completion of new construction. This value is adjusted each year by an inflation factor. The inflation factor is the lesser of 2% or the California Consumer Price Index (CCPI) rate.

Number of Properties with Reduced Assessments

21,925 for 2022



Permanent Prop 8

Cal Valley lots, Cayucos unbuildable lots,
Avila Beach Time Shares



Annual Prop 8

Properties with a reduced assessed value
due to a declining market value

Public Service

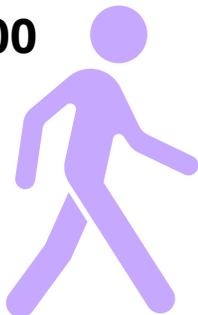


This is what we do

The assessor's office is dedicated to outstanding service. In order to provide the best service possible, two locations are available to the public. Public access to the San Luis Obispo office and the North County office in Atascadero is easy and efficient. The office also handles public requests by office visits, phone, fax, and emails. The dedicated team of Public and Roll Services is ready to assist taxpayers with friendly, helpful service.

- North County service center to provide easy access to the public
- San Luis Obispo Office receives more than 5,000 calls per quarter to provide easy access to the public
- Property searches, property reports available to the public

2,400



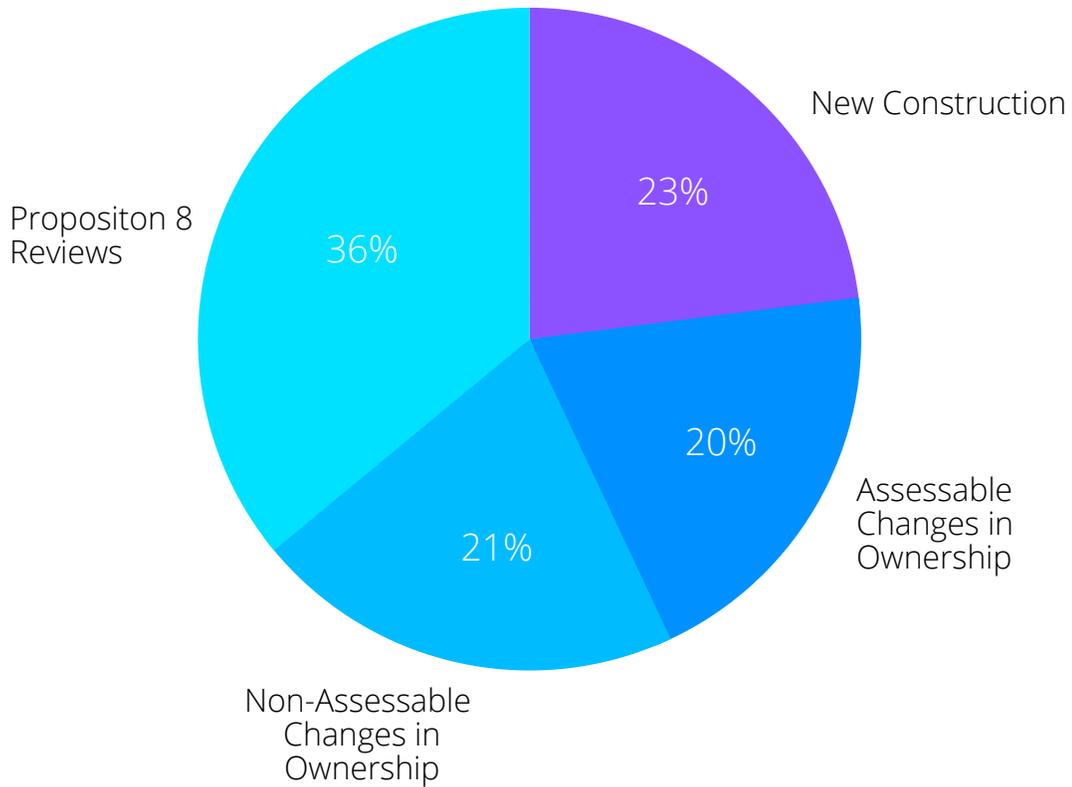
**Walk-In
Customers**

20,000



**Phone
Calls**

Workload Achievements by Assessment Type



Workload Performance

Triggers Worked	2021	2022	
Reappraisable Transfers	10,915	12,568	15.14%
Non Reappraisable Transfers	12,724	12,798	0.58%
Total Permit Workload	13,472	13,965	3.66%
Prop 8 Value Reductions	23,020	21,925	(4.76%)
All Triggers: Complete & Incomplete	60,131	61,256	1.87%
Percentage of Triggers Completed	95.50%	96.20%	

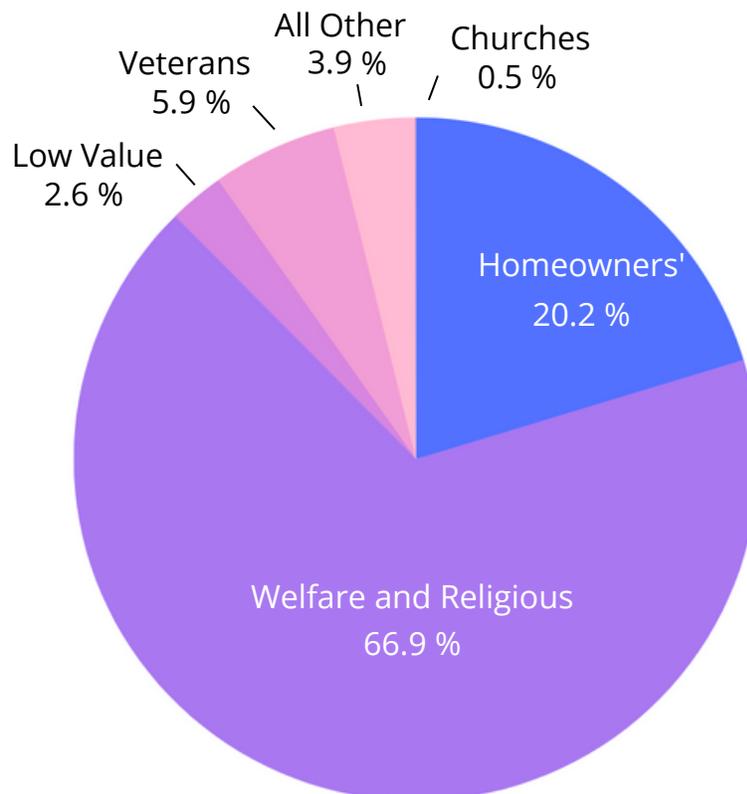
"Triggers" are the units of work performed by Assessor staff toward the completion of the annual Assessment Roll. Outstanding performance in completing the work units resulted in **96.20 percent** of all work units being completed before roll close.

Exemptions

Savings for veterans, homeowners, and community organizations

A property tax exemption provides for either a reduction in property taxes, or in some cases, no property taxes. The most common exemption is the Homeowners' Exemption. Property owners must meet certain guidelines in order to qualify for any of the exemptions.

Exemption Type	2021	2022	Change
Homeowners' Exemption	\$ 332,713,516	\$ 332,797,400	\$ 83,884
Welfare and Religious Properties	\$ 947,151,396	\$ 1,100,067,908	\$ 152,916,512
Low Value Properties	\$ 42,527,166	\$ 43,395,563	\$ 868,397
Veterans' Properties	\$ 91,137,097	\$ 96,880,071	\$ 5,742,974
Churches (Sec. 3f & 4d)	\$ 5,854,310	\$ 7,672,627	\$ 1,818,317
All Other Exemptions	\$ 40,576,989	\$ 63,953,056	\$ 23,376,067
Total Exemptions	\$ 1,459,960,474	\$ 1,644,766,625	



Homeowners' Exemption by Community

Community	Residential Assessments	Homeowners' Exemptions	Percentage with Homeowners' Exemptions
Arroyo Grande	10,875	5,868	53.96%
Atascadero	12,500	6,604	52.83%
Cambria	7,783	2,205	28.33%
Cayucos	2,704	628	23.22%
Grover Beach	4,280	1,703	39.79%
Los Osos	5,941	3,150	53.02%
Morro Bay	4,781	1,830	38.28%
Nipomo	9,429	4,612	48.91%
Oceano	2,156	673	31.22%
Paso Robles	12,402	5,860	47.25%
Pismo Beach	4,606	1,594	34.61%
San Luis Obispo	13,464	6,236	46.32%
San Miguel-Shandon	4,331	1,645	37.98%
Templeton	2,020	859	42.52%

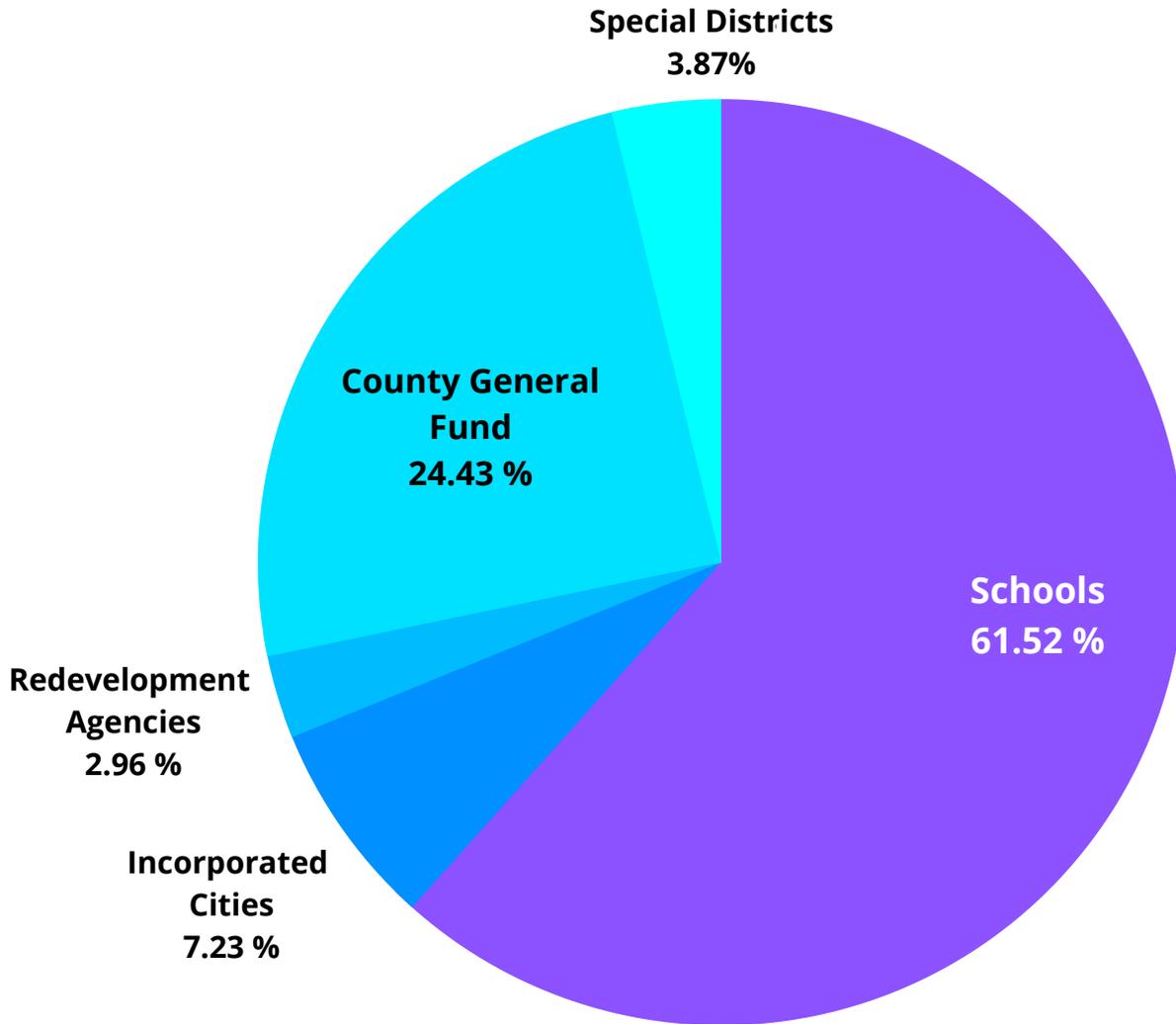
The number of residential properties with a Homeowners' Exemption increased in nearly every community in 2022. Only property utilized as a primary residence is eligible for the Homeowners' Exemption. The trend toward vacation homes, second homes, and rental property continues in most of San Luis Obispo County.



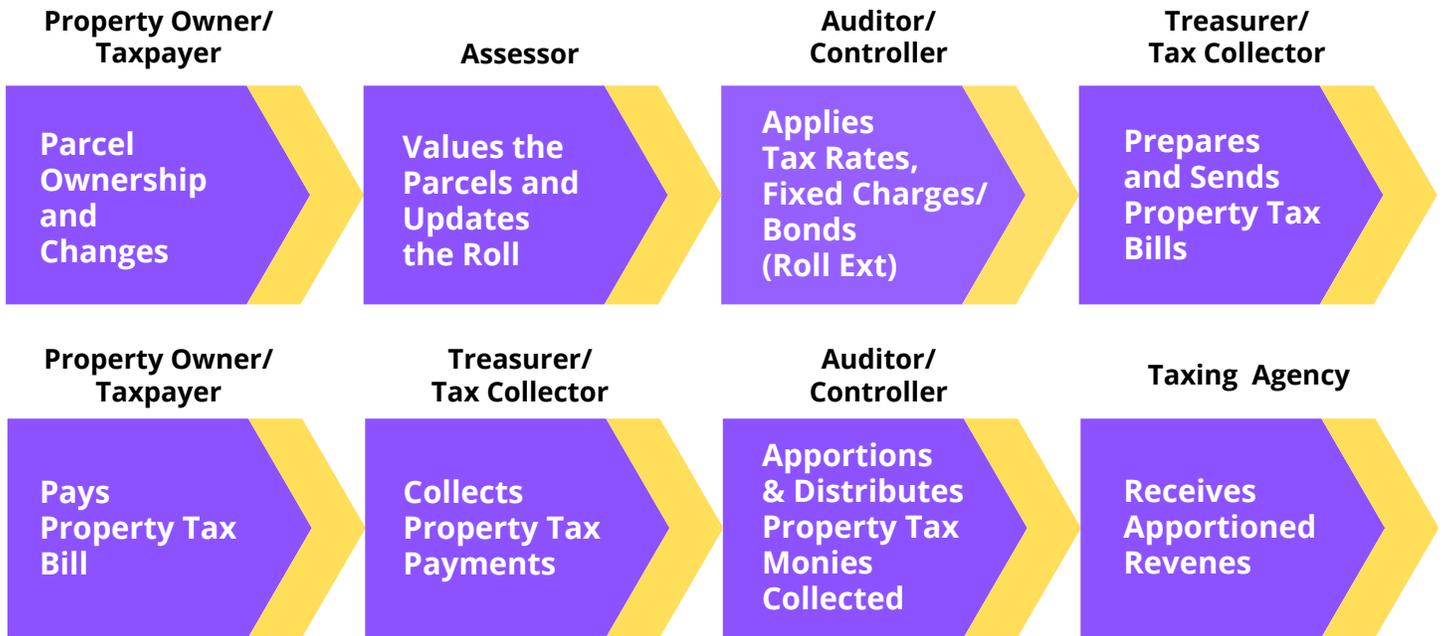
Where Your Tax Dollars Go

Property Tax Revenue Distribution by Government Agency

2021-2022 Property Tax Revenue
\$638,107,139



The Property Tax Cycle



San Luis Obispo County Assessor's Office Hosts California Assessors and Assessor IT Associates

San Luis Obispo County served as host of the California Assessor's Association Spring Conference in April, 2022

Assessors and their staff from throughout the state participated in the annual educational event that informs county assessors of the latest changes in technology, law, and regulations that impact on the assessment of property and the property tax system in California.



The Assessor's Team

These are the great people of the Assessor's Office who strive to serve the public with professionalism and courtesy

Brittany Anaya
Micaela Anderson
Gerard Arcement
Roy Ashburn
Tahira Banu
Heather Baxstresser
Blair Biegel
Kelley Boadway
Anna Bode
Joe Collins
Allison DeLeon
Lucy Deschuytter-Smith
Miranda Donaldson
John Dostal
Brenda Dye
Lea Ann Dyer
Barby Edginton
Heather Elliott
Ross Felthousen
Chelsea Fiscalini
Natalie Garcia
Lesa Gofourth
Annalise Gonia
Joseph Gonia

Erika Granado
Victoria Grimley
Ashley Hain
Sheila Hall
Teresa Haskin
Laura Henderson
Chelsea Hendron
Trevor Hendron
Mark Herbst
Rebecca Higbee
Christopher Jaeger
Taryn Jamison
Marsha Jepsen
Jeanette Johnson
Greg King
Joanie Ladley
Mackenzie Lawrie
Peter Madonna
Jim Mallon
Angelina McKee
Kelly Michel
Brian Murillo
Megan Nozil
Katie Nyback

Darren Oliver
Ashleigh Oxford
Kerri Pino
Michelle Rodkey
Christopher Salcido
Brian Samaniego
Gerald Sanders
Stephen Schulte
Lauri Shiffrar
Darice Slusser
Angela Spannbauer
Diane Standley
Becky Tanner
Kimberly Thiebaud
Noni Todd
Emma Trockey
Maryanne Van Cleve
Aileen Vargas
Anthony Vega
Shane Western
Vitaliia Western
Andrea Whiteford
Joe Wittenberg
Linda Wleklinski
Kevin Zarate

1st Quarter



2nd Quarter



3rd Quarter



4th Quarter



**Congratulations
to the 2022
Employees of
the Quarter**

Tom J. Bordonaro, Jr.

San Luis Obispo County
Assessor



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