

# County of San Luis Obispo



## ASSESSED VALUES, EXEMPTIONS AND GROWTH % 2024 – 2025

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# 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 \$92.2 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 2024-25 now totals \$1.53 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). After reviewing the 14,367 properties under assessment relief, the County Assessor restored the Proposition 13 base value on 1,400 properties due to increased market values, leaving a total of 12,967 parcels remaining under the Proposition 8 assessment relief for the 2024-25 assessment year. With partial and full value restoration of numerous parcels, the total net value change resulting from Proposition 8 was a positive \$7,173,576 for the 2024-25 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 \$4.165 billion has been restored.

**COUNTY OF SAN LUIS OBISPO  
COUNTYWIDE ASSESSED VALUES & EXEMPTIONS  
FOR FISCAL YEAR 2024-2025**

		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	
<b>LOCALLY ASSESSED</b>												
SAN LUIS OBISPO COUNTYWIDE	Sec'd	73,327,878,548	(1,398,802,352)	71,929,076,196	(333,949,292)	71,595,126,904	<sup>1</sup> Unsec	2,673,848,851	(88,530,491)	2,585,318,360	(35,000)	2,585,283,360
PIPELINE RIGHT-OF-WAY (Unitary)	Unitary	6,994,080	0	6,994,080	0	6,994,080	<sup>2</sup>					
SUB-TOTAL		73,334,872,628	(1,398,802,352)	71,936,070,276	(333,949,292)	71,602,120,984		2,673,848,851	(88,530,491)	2,585,318,360	(35,000)	2,585,283,360
AIRCRAFT							Aircraft	239,504,300	(1,436,000)	238,068,300		238,068,300
TOTAL LOCALLY ASSESSED		73,334,872,628	(1,398,802,352)	71,936,070,276	(333,949,292)	71,602,120,984		2,913,353,151	(89,966,491)	2,823,386,660	(35,000)	2,823,351,660
								(2)				
<b>STATE ASSESSED</b>												
LOCAL UTILITY (NON-UNITARY)	Sec'd	7,269,497	0	7,269,497	0	7,269,497	<sup>1</sup>					
UNITARY RAILROAD	Unitary	12,810,606	0	12,810,606	0	12,810,606	<sup>2</sup>					
UNITARY	Unitary	1,360,555,589	0	1,360,555,589	0	1,360,555,589	<sup>2</sup>					
TOTAL STATE ASSESSED		1,380,635,692	0	1,380,635,692	0	1,380,635,692						
TOTAL SECURED ASSESSED VALUES	Sec'd	73,335,148,045	(1,398,802,352)	71,936,345,693	(333,949,292)	71,602,396,401	<sup>1</sup>					
TOTAL UNITARY ASSESSED VALUES	Unitary	1,380,360,275	0	1,380,360,275	0	1,380,360,275	<sup>2</sup>					
TOTAL COMBINED ASSESSED VALUES		74,715,508,320	(1,398,802,352)	73,316,705,968	(333,949,292)	72,982,756,676						
		(1)										

(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>
		GROSS ASSESSED VALUE	OTHER EXEMPTIONS	ADJUSTED GROSS VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	
<b>LOCALLY ASSESSED - SECURED &amp; UNSECURED</b>							
SAN LUIS OBISPO COUNTYWIDE	Sec/Uns	76,001,727,399	(1,487,332,843)	74,514,394,556	(333,984,292)	74,180,410,264	(1,821,317,135)
PIPELINE RIGHT-OF-WAY (Unitary)	Unitary	6,994,080	0	6,994,080	0	6,994,080	0
SUB-TOTAL LOCALLY ASSESSED		76,008,721,479	(1,487,332,843)	74,521,388,636	(333,984,292)	74,187,404,344	(1,821,317,135)
AIRCRAFT	Aircraft	239,504,300	(1,436,000)	238,068,300	0	238,068,300	(1,436,000)
TOTAL LOCALLY ASSESSED		76,248,225,779	(1,488,768,843)	74,759,456,936	(333,984,292)	74,425,472,644	(1,822,753,135)
<b>STATE ASSESSED</b>							
LOCAL UTILITY	Secured	7,269,497	0	7,269,497	0	7,269,497	0
UNITARY	Unitary	1,373,366,195	0	1,373,366,195	0	1,373,366,195	0
TOTAL STATE ASSESSED		1,380,635,692	0	1,380,635,692	0	1,380,635,692	0
<b>COMBINED ASSESSED VALUES</b>							
SUB-TOTAL COMBINED ASSESSED VALUES	S/Uns/Unit	77,389,357,171	(1,487,332,843)	75,902,024,328	(333,984,292)	75,568,040,036	(1,821,317,135)
AIRCRAFT	Aircraft	239,504,300	(1,436,000)	238,068,300	0	238,068,300	(1,436,000)
TOTAL COMBINED ASSESSED VALUES	All	77,628,861,471	(1,488,768,843)	76,140,092,628	(333,984,292)	75,806,108,336	(1,822,753,135)
						(4)	(3)

**COUNTY OF SAN LUIS OBISPO**  
**ASSESSED VALUES - EXEMPTIONS - TAX RATES**  
**2024-2025**

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>	71,936,345,693	333,949,292	71,602,396,401		238,068,300	2,585,318,360	35,000	2,585,283,360	
0110 0114	LOCAL UNITARY (Pipeline Right-of-Way)	6,994,080		6,994,080	0.19412					0.17101
0112 0117	UNITARY RAILROAD	12,810,606		12,810,606	0.09500					0.17101
0113 0114	UNITARY AIRCRAFT	1,360,555,589		1,360,555,589	0.19412					0.17101
<b>COUNTYWIDE TOTAL</b>		<b>73,316,705,968</b>	<b>333,949,292</b>	<b>72,982,756,676</b>		<b>238,068,300</b>	<b>2,585,318,360</b>	<b>35,000</b>	<b>2,585,283,360</b>	
0007	AIR POLLUTION CONTROL	71,936,345,693	333,949,292	71,602,396,401		238,068,300	2,585,318,360	35,000	2,585,283,360	
<b>SPECIAL REVENUE FUNDS</b>										
0002	ROADS	33,238,023,865	149,857,252	33,088,166,613		205,249,700	1,409,809,640		1,409,809,640	
0026	COUNTY LIBRARY	65,333,366,028	299,878,892	65,033,487,136		205,249,700	2,246,597,291	35,000	2,246,562,291	
<b>CEMETERY DISTRICTS</b>										
0837	ARROYO GRANDE CEMETERY	14,936,540,130	73,322,200	14,863,217,930		320,500	246,014,489		246,014,489	
0843	ATASCADERO CEMETERY	5,806,474,216	42,841,006	5,763,633,210			96,659,735		96,659,735	
0844	CAMBRIA CEMETERY	3,375,868,357	10,721,200	3,365,147,157			15,565,501		15,565,501	
0845	CAYUCOS-MORRO BAY CEMETERY	5,486,016,723	18,773,125	5,467,243,598			53,506,132		53,506,132	
0847	PASO ROBLES CEMETERY	9,143,241,828	44,902,063	9,098,339,765		3,005,000	263,831,135		263,831,135	
0851	SAN MIGUEL CEMETERY	1,606,411,708	6,529,600	1,599,882,108			27,514,122		27,514,122	
0852	SANTA MARGARITA CEMETERY	584,632,372	3,577,000	581,055,372			12,324,628		12,324,628	
0853	SHANDON CEMETERY	408,416,340	1,288,000	407,128,340			7,923,693		7,923,693	
0854	TEMPLETON CEMETERY	3,266,293,638	14,477,200	3,251,816,438			174,123,859		174,123,859	
<b>CITIES</b>										
0227	ARROYO GRANDE	4,032,314,457	26,216,779	4,006,097,678			91,587,393		91,587,393	
0229	ATASCADERO	5,306,407,802	38,820,206	5,267,587,596			93,149,281		93,149,281	
0231 1100	GROVER BEACH & 2014 ROAD BOND	2,287,792,891	12,471,100	2,275,321,791	0.09000		35,497,250		35,497,250	0.09500
0528	GROVER BEACH STREET LIGHTING	1,121,825,257		1,121,825,257						
0232	MORRO BAY	3,363,842,663	13,815,465	3,350,027,198			55,825,335	35,000	55,790,335	
0233 1125	PASO ROBLES & 1999 BOND	6,602,979,665	34,070,400	6,568,909,265	0.03250	32,818,600	338,721,069		338,721,069	0.03450
0234	PISMO BEACH	4,595,576,352	12,407,421	4,583,168,931			63,883,683		63,883,683	
0235	SAN LUIS OBISPO	12,509,407,998	46,290,669	12,463,117,329			495,038,064		495,038,064	

**COUNTY OF SAN LUIS OBISPO**  
**ASSESSED VALUES - EXEMPTIONS - TAX RATES**  
**2024-2025**

FUND NUMBERS	DISTRICT	SECURED & UTILITY				AIRCRAFT  (Not in totals)	UNSECURED			
		ADJUSTED	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE %		ADJUSTED	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE
		GROSS ASSESSED VALUE  (Net of Other Exempts)					GROSS ASSESSED VALUE  _____ These values do not include of aircraft _____			
<b>COMMUNITY SERVICE DISTRICTS</b>										
0895	AVILA BEACH	363,728,624	140,000	363,588,624				3,005,137		3,005,137
0896	AVILA BEACH IMPRVMT DIST #1	355,691,959	140,000	355,551,959				3,005,137		3,005,137
0474	CALIFORNIA VALLEY	64,933,539	371,000	64,562,539				15,049		15,049
0476	CAMBRIA	2,956,028,289	10,035,200	2,945,993,089				11,303,847		11,303,847
0486	GROUND SQUIRREL HOLLOW	196,343,312	1,505,000	194,838,312				50,212		50,212
0781	HERITAGE RANCH	716,879,034	4,361,000	712,518,034				1,682,439		1,682,439
0479	INDEPENDENCE RANCH	64,040,263	448,000	63,592,263				51,871		51,871
0483	LINNE	65,699,077	392,000	65,307,077				172,159		172,159
0471	LOS OSOS	2,906,417,814	21,426,429	2,884,991,385				30,187,253		30,187,253
0747	LOS OSOS ZONE A (Water)	1,221,701,470	10,260,600	1,211,440,870				2,617,653		2,617,653
0748	LOS OSOS ZONE B (Fire)	2,892,510,541	21,412,429	2,871,098,112				30,187,253		30,187,253
0750	LOS OSOS ZONE D (Lighting)	197,966,967	896,000	197,070,967						
0751	LOS OSOS ZONE E (Septic-Ltg)	28,472,367	350,000	28,122,367				14,114		14,114
0752	LOS OSOS ZONE F (Septic-Ltg)	86,415,395	733,600	85,681,795						
0756	LOS OSOS ZONE G	356,742,953	3,493,000	353,249,953				214,705		214,705
0757	LOS OSOS ZONE H	84,525,522	742,000	83,783,522				16,419		16,419
0762	LOS OSOS ZONE J	2,934,492,158	21,692,429	2,912,799,729				30,276,775		30,276,775
0763	LOS OSOS ZONE K	2,739,253,155	20,544,429	2,718,708,726				30,127,408		30,127,408
0475	NIPOMO	2,343,981,491	16,388,400	2,327,593,091				23,273,147		23,273,147
0480	NIPOMO SEWER MTNCE	24,143,298		24,143,298				101,393		101,393
0481	NIPOMO DRAIN MTNCE	24,143,298		24,143,298				101,393		101,393
0811	OCEANO	927,913,119	6,045,700	921,867,419		320,500		10,903,751		10,903,751
0369	SAN MIGUEL	424,913,901	2,471,000	422,442,901				1,346,344		1,346,344
0827	SAN MIGUEL FIRE	424,913,901	2,471,000	422,442,901				1,346,344		1,346,344
0693	SAN MIGUEL LIGHTING	286,227,389	2,191,000	284,036,389				1,249,038		1,249,038
0803	SAN MIGUEL SANITATION	238,332,862	1,778,000	236,554,862				1,249,038		1,249,038
0477	SAN SIMEON ACRES	143,288,051	336,000	142,952,051				1,739,886		1,739,886
0484	SQUIRE CANYON	68,949,808	371,000	68,578,808				15,984		15,984
0478	TEMPLETON	1,655,124,685	9,567,600	1,645,557,085				89,192,242		89,192,242

**COUNTY OF SAN LUIS OBISPO**  
**ASSESSED VALUES - EXEMPTIONS - TAX RATES**  
**2024-2025**

FUND NUMBERS	DISTRICT	SECURED & UTILITY				AIRCRAFT  (Not in totals)	UNSECURED			
		ADJUSTED	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE %		ADJUSTED	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE
		GROSS ASSESSED VALUE					GROSS ASSESSED VALUE			
		(Net of Other Exempts)					These values do not include of aircraft			
<b><u>COUNTY SERVICE AREAS</u></b>										
0723	COUNTY SERVICE AREA # 1	320,023,419	3,661,000	316,362,419		3,313,961		3,313,961		
0724	COUNTY SERVICE AREA # 1 ZONE A	58,301,671	945,000	57,356,671		0		0		
0725	COUNTY SERVICE AREA # 1 ZONE B	26,331,419	259,000	26,072,419						
0726	COUNTY SERVICE AREA # 1 ZONE C	60,122,018	539,000	59,583,018						
0727	COUNTY SERVICE AREA # 1 ZONE D	28,964,651	385,000	28,579,651		14,752		14,752		
0741	COUNTY SERVICE AREA # 7	367,264,987	525,000	366,739,987		22,005,156		22,005,156		
0742	COUNTY SERVICE AREA # 7 ZONE A	323,870,907	511,000	323,359,907		60,654		60,654		
0743	COUNTY SERVICE AREA # 7 ZONE B	54,701,995	14,000	54,687,995		22,005,156		22,005,156		
0755	COUNTY SERVICE AREA # 10	1,843,790,821	3,701,600	1,840,089,221		3,117,288		3,117,288		
0675	COUNTY SERVICE AREA # 10 ZONE A	659,557,878	1,519,000	658,038,878		24,070		24,070		
0761	COUNTY SERVICE AREA # 12	131,851,355	273,000	131,578,355		2,469,718		2,469,718		
0773	COUNTY SERVICE AREA # 16	99,122,745	952,000	98,170,745		20,900		20,900		
0789	COUNTY SERVICE AREA # 16-1	79,840,662	833,000	79,007,662		20,900		20,900		
0775	COUNTY SERVICE AREA # 17	65,239,318	371,000	64,868,318		15,049		15,049		
0777	COUNTY SERVICE AREA # 18	480,875,685	2,156,000	478,719,685		1,030,704		1,030,704		
0694	COUNTY SERVICE AREA # 23	184,809,648	1,743,000	183,066,648		2,604,726		2,604,726		
<b><u>COUNTY WATER DISTRICTS</u></b>										
0166	GARDEN FARMS WATER	45,014,993	399,000	44,615,993						
0198	*SANTA MARIA VALLEY WATER	202,182,470		202,182,470						
<b><u>FIRE DISTRICTS</u></b>										
0825	CSA 10-FIRE PROTECTION CAYUCOS	1,834,991,749	3,687,600	1,831,304,149		3,117,288		3,117,288		
0831	SANTA MARGARITA FIRE	184,809,648	1,743,000	183,066,648		2,604,726		2,604,726		



**COUNTY OF SAN LUIS OBISPO**  
**ASSESSED VALUES - EXEMPTIONS - TAX RATES**  
**2024-2025**

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><u>FLOOD CONTROL DISTRICTS</u></b>										
0651	FLOOD CONTROL ZONE 1	240,308,697	1,168,100	239,140,597		320,500	4,519,540		4,519,540	
0652	FLOOD CONTROL ZONE 1A	78,073,842	672,000	77,401,842			17,917,824		17,917,824	
0654	FLOOD CONTROL ZONE 3	12,424,073,512	58,570,400	12,365,503,112		320,500	223,828,524		223,828,524	
1042	LOPEZ DAM RETROFIT BOND	12,424,073,512	58,570,400	12,365,503,112	0.00600	320,500	223,828,524		223,828,524	0.00600
0656	FLOOD CONTROL ZONE 4	244,606,148	354,200	244,251,948			17,005,977		17,005,977	
0662	FLOOD CONTROL ZONE 9	15,175,042,307	53,720,469	15,121,321,838		201,839,200	609,918,501		609,918,501	
0666	FLOOD CONTROL ZONE 16	278,488,423	2,634,800	275,853,623			393,088		393,088	
0643	SLO COUNTY FLOOD CONTROL	71,936,345,693	333,949,292	71,602,396,401		238,068,300	2,585,318,360	35,000	2,585,283,360	
0646	STATE WATER CONTRACT	71,936,345,693	333,949,292	71,602,396,401	0.00365	238,068,300	2,585,318,360	35,000	2,585,283,360	0.00363
0647	SLO CO FCZ WCD (NACIMIENTO)	71,936,345,693	333,949,292	71,602,396,401		238,068,300	2,585,318,360	35,000	2,585,283,360	
<b><u>HARBOR DISTRICT</u></b>										
0473	PORT SAN LUIS HARBOR	33,910,025,265	148,809,500	33,761,215,765		202,159,700	852,914,101		852,914,101	
<b><u>HOSPITAL DISTRICT</u></b>										
0213	CAMBRIA HEALTH CARE	3,370,643,199	10,707,200	3,359,935,999			15,565,501		15,565,501	
<b><u>LIGHTING DISTRICTS</u></b>										
0687	NIPOMO LIGHTING	1,431,084,295	10,470,600	1,420,613,695			21,732,847		21,732,847	
<b><u>RESOURCE CONSERVATION DISTRICTS</u></b>										
0368	*CACHUMA RCD	257,232,183		257,232,183						
<b><u>SANITATION DISTRICTS</u></b>										
0223	CAYUCOS SANITARY	1,834,094,662	3,680,600	1,830,414,062			3,090,734		3,090,734	
0819	SOUTH SLO CO SANITATION	7,320,013,456		7,320,013,456			31,230,920		31,230,920	

**COUNTY OF SAN LUIS OBISPO**  
**ASSESSED VALUES - EXEMPTIONS - TAX RATES**  
**2024-2025**

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
		(Net of Other Exempts)					These values do not include of aircraft			
<b>SCHOOL DISTRICTS</b>										
<b>ELEMENTARY</b>										
1228	1524 *SANTA MARIA/BONITA JOINT ELEM & BOND	379,945	7,000	372,945	0.01842					0.01939
<b>HIGH SCHOOL DISTRICTS</b>										
1227	1525 *SANTA MARIA JT UN HIGH & 2000 BONDS	379,945	7,000	372,945	0.00000					0.00009
	1526 *SANTA MARIA JT UN HIGH 2004 BONDS	379,945	7,000	372,945	0.02429					0.02557
	1528 *SANTA MARIA JT UN HIGH 2016 BONDS	379,945	7,000	372,945	0.02181					0.02296
<b>UNIFIED SCHOOL DISTRICTS</b>										
1273	1276 ATASCADERO USD & GO BOND 2010	7,133,525,034	49,036,006	7,084,489,028	0.04500			920,463,353	920,463,353	0.05500
	1277 ATASCADERO USD 2014 GO BOND	7,133,525,034	49,036,006	7,084,489,028	0.04504			920,463,353	920,463,353	0.05504
1223	COAST UNIFIED	5,337,352,785	14,716,800	5,322,635,985				21,524,853	21,524,853	
	1550 COAST UNIFIED GO BOND 2002	3,384,977,495	10,735,200	3,374,242,295	0.03050			15,615,443	15,615,443	0.03210
1205	1512 CAYUCOS ELEM & GO BOND 2004	1,952,375,290	3,981,600	1,948,393,690	0.00850			5,909,410	5,909,410	0.01560
	1514 CAYUCOS ELEM GO BOND 2004 & 2006	1,952,375,290	3,981,600	1,948,393,690	0.01600			5,909,410	5,909,410	0.01700
1211	1520 *CUYAMA JOINT UNIFIED & GO BOND 2016	60,925,191	0	60,925,191	0.04489			7,103,504	7,103,504	0.04489
1253	1252 LUCIA MAR USD & GO BOND 2016	19,879,382,725	103,602,800	19,775,779,925	0.02800	320,500		296,935,043	296,935,043	0.03500
1225	1570 *PASO ROBLES USD & GO BOND 2006	12,404,945,819	56,492,663	12,348,453,156	0.01035	35,908,600		461,592,370	461,592,370	0.01035
	1571 PASO ROBLES SFID GO BOND 2016	10,468,949,159	48,857,063	10,420,092,096	0.04775	35,823,600		415,428,157	415,428,157	0.04775
1217	* PLEASANT VALLEY JT UN ELEM	307,618,704	966,000	306,652,704		85,000		18,650,091	18,650,091	
1221	1559 * SAN MIGUEL JT UN ELEM & 2016 GO BON	1,628,377,956	6,669,600	1,621,708,356	0.02855			27,514,122	27,514,122	0.02855
	1560 * SAN MIGUEL JT UN ELEM 2020 GO BOND	1,628,377,956	6,669,600	1,621,708,356	0.00000			27,514,122	27,514,122	0.00000
1234	1236 SAN LUIS COASTAL USD & 2014 GO BND	23,480,554,022	93,987,223	23,386,566,799	0.03500	201,839,200		724,708,815	35,000 724,708,815	0.03500
	1237 SAN LUIS COASTAL USD 2022 GO BND	23,480,554,022	93,987,223	23,386,566,799	0.04900	201,839,200		724,708,815	35,000 724,708,815	0.04900
1293	1545 *SHANDON UNIFIED & GO BOND 2016	449,012,311	1,309,000	447,703,311	0.02800			11,668,037	11,668,037	0.02800
	1546 *SHANDON UNIFIED GO BOND 2020	449,012,311	1,309,000	447,703,311	0.03200			11,668,037	11,668,037	0.03200
1231	1233 TEMPLETON USD & GO BOND 2012	3,190,267,861	14,797,800	3,175,470,061	0.05800			141,322,385	141,322,385	0.05800
<b>COMMUNITY COLLEGE DISTRICTS</b>										
1303	1304 SAN LUIS OBISPO CCD & 2014 BOND	71,875,420,502	333,949,292	71,541,471,210	0.01750	238,068,300		2,578,214,856	35,000 2,578,179,856	0.01925
1309	1534 *ALLAN HANCOCK JT CCD & 2006 BOND	60,925,191	0	60,925,191	0.02153			7,103,504	7,103,504	0.02266
1308	COUNTY SCHOOL SERVICE FUND	71,936,345,693	333,949,292	71,602,396,401		238,068,300		2,585,318,360	35,000 2,585,283,360	

\* 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
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%
2019-20	55,151,409,171	2,088,736,662	2,366,475,937	59,606,621,770	96.03%	3.97%
2020-21	58,104,312,489	2,116,047,494	2,163,247,439	62,383,607,422	96.53%	3.47%
2021-22	60,531,062,236	2,042,763,995	2,875,555,986	65,449,382,217	95.61%	4.39%
2022-23	64,573,979,740	2,182,629,995	1,697,633,517	68,454,243,252	97.52%	2.48%
2023-24	68,518,764,266	2,400,097,704	1,498,980,380	72,417,842,350	97.93%	2.07%
2024-25	71,936,345,693	2,585,318,360	1,380,360,275	75,902,024,328	98.18%	1.82%

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 2022-2023 THROUGH 2024-2025**

FUND NUMBERS		DISTRICT	2021-2022	2022-2023	2023-2024	2024-2025	2022-2023	2023-2024	2024-2025
			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
<b><u>COUNTYWIDE</u></b>									
0001		SAN LUIS OBISPO COUNTY	60,531,062,236	64,573,979,740	68,518,764,266	71,936,345,693	6.68%	6.11%	4.99%
0110	0114	LOCAL UNITARY (Pipeline Right-of-Way)	6,605,116	6,737,175	6,871,872	6,994,080	2.00%	2.00%	1.78%
0112	0114	UNITARY RAILROAD	11,807,488	12,361,143	12,861,090	12,810,606	4.69%	4.04%	-0.39%
0113	0114	UNITARY	2,857,143,382	1,678,535,199	1,479,247,418	1,360,555,589	-41.25%	-11.87%	-8.02%
<b>COUNTYWIDE TOTAL</b>			<b>63,406,618,222</b>	<b>66,271,613,257</b>	<b>70,017,744,646</b>	<b>73,316,705,968</b>	<b>4.52%</b>	<b>5.65%</b>	<b>4.71%</b>
0007		AIR POLLUTION CONTROL	60,531,062,236	64,573,979,740	68,518,764,266	71,936,345,693	6.68%	6.11%	4.99%
<b><u>SPECIAL REVENUE FUNDS</u></b>									
0002		ROADS	28,383,600,735	30,114,951,148	31,831,437,931	33,238,023,865	6.10%	5.70%	4.42%
0026		COUNTY LIBRARY	55,079,701,315	58,763,232,752	62,305,958,774	65,333,366,028	6.69%	6.03%	4.86%
<b><u>CEMETERY DISTRICTS</u></b>									
0837		ARROYO GRANDE CEMETERY	12,654,786,919	13,503,544,521	14,218,481,755	14,936,540,130	6.71%	5.29%	5.05%
0843		ATASCADERO CEMETERY	4,880,577,641	5,201,400,866	5,544,098,732	5,806,474,216	6.57%	6.59%	4.73%
0844		CAMBRIA CEMETERY	2,889,279,121	3,084,795,001	3,248,651,171	3,375,868,357	6.77%	5.31%	3.92%
0845		CAYUCOS-MORRO BAY CEMETERY	4,588,153,721	4,919,460,736	5,226,953,301	5,486,016,723	7.22%	6.25%	4.96%
0847		PASO ROBLES CEMETERY	7,605,442,876	8,095,563,962	8,638,679,934	9,143,241,828	6.44%	6.71%	5.84%
0851		SAN MIGUEL CEMETERY	1,348,733,669	1,439,582,254	1,533,085,367	1,606,411,708	6.74%	6.50%	4.78%
0852		SANTA MARGARITA CEMETERY	502,280,700	537,529,157	562,642,726	584,632,372	7.02%	4.67%	3.91%
0853		SHANDON CEMETERY	343,136,952	372,229,210	396,437,615	408,416,340	8.48%	6.50%	3.02%
0854		TEMPLETON CEMETERY	2,772,487,864	2,959,765,934	3,127,382,234	3,266,293,638	6.75%	5.66%	4.44%
<b><u>CITIES</u></b>									
0227	1101	ARROYO GRANDE	3,454,891,671	3,661,640,761	3,862,173,948	4,032,314,457	5.98%	5.48%	4.41%
0229		ATASCADERO	4,465,099,259	4,753,753,625	5,064,770,589	5,306,407,802	6.46%	6.54%	4.77%
0231	1100	GROVER BEACH & 2014 ROAD BOND	1,934,959,720	2,061,198,674	2,174,335,626	2,287,792,891	6.52%	5.49%	5.22%
0528		GROVER BEACH STREET LIGHTING	926,292,647	994,511,152	1,057,974,529	1,121,825,257	7.36%	6.38%	6.04%
0232		MORRO BAY	2,850,729,636	3,041,383,950	3,208,471,228	3,363,842,663	6.69%	5.49%	4.84%
0233	1125	PASO ROBLES	5,451,360,921	5,810,746,988	6,212,805,492	6,602,979,665	6.59%	6.92%	6.28%
0234		PISMO BEACH	3,849,966,464	4,157,787,755	4,395,774,852	4,595,576,352	8.00%	5.72%	4.55%
0235		SAN LUIS OBISPO	10,140,453,830	10,972,516,839	11,768,994,600	12,509,407,998	8.21%	7.26%	6.29%

**COUNTY OF SAN LUIS OBISPO**  
**SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT**  
**FOR FISCAL YEARS 2022-2023 THROUGH 2024-2025**

FUND NUMBERS		DISTRICT	2021-2022	2022-2023	2023-2024	2024-2025	2022-2023	2023-2024	2024-2025
			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>COMMUNITY SERVICE DISTRICTS</u></b>									
0895		AVILA BEACH	294,241,705	312,465,895	350,373,033	363,728,624	6.19%	12.13%	3.81%
0896		AVILA BEACH IMP DIST #1	286,668,570	304,741,299	342,493,947	355,691,959	6.30%	12.39%	3.85%
0474		CALIFORNIA VALLEY	46,208,215	49,460,065	58,716,152	64,933,539	7.04%	18.71%	10.59%
0476		CAMBRIA	2,532,330,483	2,713,635,265	2,849,198,288	2,956,028,289	7.16%	5.00%	3.75%
0486		GROUND SQUIRREL HOLLOW	166,466,953	178,362,366	190,060,258	196,343,312	7.15%	6.56%	3.31%
0781		HERITAGE RANCH	610,889,235	653,889,284	685,495,193	716,879,034	7.04%	4.83%	4.58%
0479		INDEPENDENCE RANCH	52,919,950	57,303,026	61,302,746	64,040,263	8.28%	6.98%	4.47%
0483		LINNE	54,870,834	60,909,200	63,732,023	65,699,077	11.00%	4.63%	3.09%
0471		LOS OSOS	2,447,377,502	2,626,137,760	2,784,862,062	2,906,417,814	7.30%	6.04%	4.36%
0747		LOS OSOS ZONE A (Water)	1,041,949,871	1,105,683,220	1,171,506,476	1,221,701,470	6.12%	5.95%	4.28%
0748		LOS OSOS ZONE B (Fire)	2,436,354,818	2,613,600,683	2,771,395,710	2,892,510,541	7.28%	6.04%	4.37%
0750		LOS OSOS ZONE D (Lighting)	163,802,060	173,473,014	190,076,791	197,966,967	5.90%	9.57%	4.15%
0751		LOS OSOS ZONE E (Septic-Ltg)	24,206,805	25,964,931	27,840,217	28,472,367	7.26%	7.22%	2.27%
0752		LOS OSOS ZONE F (Septic-Ltg)	75,943,688	79,894,455	83,547,688	86,415,395	5.20%	4.57%	3.43%
0756		LOS OSOS ZONE G	306,055,478	325,339,656	343,082,669	356,742,953	6.30%	5.45%	3.98%
0757		LOS OSOS ZONE H	75,715,964	78,666,745	81,268,012	84,525,522	3.90%	3.31%	4.01%
0762		LOS OSOS ZONE J	2,470,921,476	2,650,745,138	2,812,523,739	2,934,492,158	7.28%	6.10%	4.34%
0763		LOS OSOS ZONE K	2,304,730,765	2,476,538,989	2,625,311,470	2,739,253,155	7.45%	6.01%	4.34%
0475		NIPOMO	1,992,461,908	2,126,314,543	2,236,874,821	2,343,981,491	6.72%	5.20%	4.79%
0480		NIPOMO SEWER MTNCE	20,957,285	21,708,380	22,951,708	24,143,298	3.58%	5.73%	5.19%
0481		NIPOMO DRAIN MTNCE	20,957,285	21,708,380	22,951,708	24,143,298	3.58%	5.73%	5.19%
0811		OCEANO	766,009,150	828,887,403	883,040,332	927,913,119	8.21%	6.53%	5.08%
0369		SAN MIGUEL	361,484,005	384,172,200	406,558,529	424,913,901	6.28%	5.83%	4.51%
0827		SAN MIGUEL FIRE	361,484,005	384,172,200	406,558,529	424,913,901	6.28%	5.83%	4.51%
0693		SAN MIGUEL LIGHTING	245,006,861	259,484,331	274,421,708	286,227,389	5.91%	5.76%	4.30%
0803		SAN MIGUEL SANITATION	201,304,153	214,347,426	228,234,442	238,332,862	6.48%	6.48%	4.42%
1172		SAN MIGUEL WTRWKS 1A BOND	11,731,372	11,731,372	11,731,372	11,731,372	0.00%	0.00%	0.00%
0477		SAN SIMEON ACRES	113,930,917	122,899,508	138,389,501	143,288,051	7.87%	12.60%	3.54%
0484		SQUIRE CANYON	55,748,159	59,906,216	62,354,750	68,949,808	7.46%	4.09%	10.58%
0478		TEMPLETON	1,430,881,213	1,521,559,441	1,585,122,875	1,655,124,685	6.34%	4.18%	4.42%

**COUNTY OF SAN LUIS OBISPO**  
**SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT**  
**FOR FISCAL YEARS 2022-2023 THROUGH 2024-2025**

FUND NUMBERS		DISTRICT	2021-2022	2022-2023	2023-2024	2024-2025	2022-2023	2023-2024	2024-2025
			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
<b><u>COUNTY SERVICE AREAS</u></b>									
0723		COUNTY SERVICE AREA # 1	273,982,330	290,358,228	311,282,112	320,023,419	5.98%	7.21%	2.81%
0724		COUNTY SERVICE AREA # 1 ZONE A	51,799,750	53,756,586	56,516,974	58,301,671	3.78%	5.13%	3.16%
0725		COUNTY SERVICE AREA # 1 ZONE B	21,146,149	22,646,641	23,949,738	26,331,419	7.10%	5.75%	9.94%
0726		COUNTY SERVICE AREA # 1 ZONE C	53,371,530	56,036,209	58,697,674	60,122,018	4.99%	4.75%	2.43%
0727		COUNTY SERVICE AREA # 1 ZONE D	24,278,643	26,110,253	27,686,919	28,964,651	7.54%	6.04%	4.61%
0741		COUNTY SERVICE AREA # 7	311,210,897	333,799,038	354,648,968	367,264,987	7.26%	6.25%	3.56%
0742		COUNTY SERVICE AREA # 7 ZONE A	271,269,623	291,927,221	311,281,962	323,870,907	7.62%	6.63%	4.04%
0743		COUNTY SERVICE AREA # 7 ZONE B	47,393,293	50,341,204	54,517,556	54,701,995	6.22%	8.30%	0.34%
0755		COUNTY SERVICE AREA # 10	1,491,804,757	1,626,205,080	1,752,939,982	1,843,790,821	9.01%	7.79%	5.18%
0675		COUNTY SERVICE AREA # 10 ZONE A	536,373,786	586,153,988	627,482,689	659,557,878	9.28%	7.05%	5.11%
0761		COUNTY SERVICE AREA # 12	116,868,916	122,036,587	124,669,693	131,851,355	4.42%	2.16%	5.76%
0773		COUNTY SERVICE AREA # 16	78,398,178	89,337,201	95,092,132	99,122,745	13.95%	6.44%	4.24%
0789	1189	COUNTY SERVICE AREA # 16-1 BOND	65,101,166	71,593,627	76,588,024	79,840,662	9.97%	6.98%	4.25%
0775		COUNTY SERVICE AREA # 17	46,496,361	49,753,973	59,015,937	65,239,318	7.01%	18.62%	10.55%
0777		COUNTY SERVICE AREA # 18	379,439,156	414,045,024	449,312,699	480,875,685	9.12%	8.52%	7.02%
0694		COUNTY SERVICE AREA # 23	156,892,081	168,666,881	177,000,835	184,809,648	7.51%	4.94%	4.41%
<b><u>COUNTY WATER DISTRICTS</u></b>									
0166		GARDEN FARMS WATER	36,438,654	39,297,469	41,673,629	45,014,993	7.85%	6.05%	8.02%
0198	*	SANTA MARIA VALLEY WATER	181,792,617	185,756,300	190,427,892	202,182,470	2.18%	2.51%	6.17%
<b><u>FIRE DISTRICTS</u></b>									
0825		CAYUCOS FIRE	1,485,225,147	1,618,504,155	1,744,240,907	1,834,991,749	8.97%	7.77%	5.20%
0831		SANTA MARGARITA FIRE	156,892,081	168,666,881	177,000,835	184,809,648	7.51%	4.94%	4.41%

**COUNTY OF SAN LUIS OBISPO**  
**SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT**  
**FOR FISCAL YEARS 2022-2023 THROUGH 2024-2025**

FUND NUMBERS		DISTRICT	2021-2022	2022-2023	2023-2024	2024-2025	2022-2023	2023-2024	2024-2025
			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
<b><u>FLOOD CONTROL DISTRICTS</u></b>									
0651		FLOOD CONTROL ZONE 1	185,324,197	207,614,105	226,372,866	240,308,697	12.03%	9.04%	6.16%
0652		FLOOD CONTROL ZONE 1A	67,771,939	72,892,022	74,995,374	78,073,842	7.55%	2.89%	4.10%
0654		FLOOD CONTROL ZONE 3	10,486,143,380	11,222,813,209	11,870,128,131	12,424,073,512	7.03%	5.77%	4.67%
	1042	LOPEZ DAM RETROFIT BOND	10,486,143,380	11,222,813,209	11,870,128,131	12,424,073,512	7.03%	5.77%	4.67%
0656		FLOOD CONTROL ZONE 4	221,187,847	226,789,715	231,744,164	244,606,148	2.53%	2.18%	5.55%
0662		FLOOD CONTROL ZONE 9	12,545,095,246	13,358,833,538	14,337,624,574	15,175,042,307	6.49%	7.33%	5.84%
0666		FLOOD CONTROL ZONE 16	248,460,624	260,015,479	269,729,611	278,488,423	4.65%	3.74%	3.25%
0643		SLO COUNTY FLOOD CONTROL	60,531,062,236	64,573,979,740	68,518,764,266	71,936,345,693	6.68%	6.11%	4.99%
	0646	STATE WATER CONTRACT	60,531,062,236	64,573,979,740	68,518,764,266	71,936,345,693	6.68%	6.11%	4.99%
0647		NACIMIENTO WATER CONTRACT	60,531,062,236	64,573,979,740	68,518,764,266	71,936,345,693	6.68%	6.11%	4.99%
<b><u>HARBOR DISTRICT</u></b>									
0473		PORT SAN LUIS HARBOR	28,691,274,567	30,599,509,901	32,337,510,954	33,910,025,265	6.65%	5.68%	4.86%
<b><u>HOSPITAL DISTRICT</u></b>									
0213		CAMBRIA HEALTH CARE	2,883,907,146	3,079,584,679	3,243,337,296	3,370,643,199	6.79%	5.32%	3.93%
<b><u>LIGHTING DISTRICTS</u></b>									
0687		NIPOMO LIGHTING	1,204,374,789	1,292,209,590	1,359,163,766	1,431,084,295	7.29%	5.18%	5.29%
<b><u>RESOURCE CONSERVATION DISTRICTS</u></b>									
0368	*	CACHUMA RCD	234,946,457	240,344,900	245,284,154	257,232,183	2.30%	2.06%	4.87%
<b><u>SANITATION DISTRICTS</u></b>									
0223		CAYUCOS SANITARY	1,484,342,161	1,617,608,889	1,743,403,016	1,834,094,662	8.98%	7.78%	5.20%
0819		SOUTH SLO CO SANITATION	6,215,816,816	6,623,121,927	6,993,960,342	7,320,013,456	6.55%	5.60%	4.66%

**COUNTY OF SAN LUIS OBISPO**  
**SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT**  
**FOR FISCAL YEARS 2022-2023 THROUGH 2024-2025**

FUND NUMBERS		DISTRICT	2021-2022 GROSS SECURED ASSESSED VALUE	2022-2023 GROSS SECURED ASSESSED VALUE	2023-2024 GROSS SECURED ASSESSED VALUE	2024-2025 GROSS SECURED ASSESSED VALUE	2022-2023 PERCENTAGE OF GROWTH FROM PRIOR YEAR	2023-2024 PERCENTAGE OF GROWTH FROM PRIOR YEAR	2024-2025 PERCENTAGE OF GROWTH FROM PRIOR YEAR
<b>SCHOOL DISTRICTS</b>									
<b>ELEMENTARY</b>									
1228	1524	* SANTA MARIA / BONITA JOINT ELEM	369,723	373,063	376,470	379,945	0.90%	0.91%	0.92%
<b>HIGH</b>									
1227	1525	* SANTA MARIA JT UN HIGH & 2000 BONDS	369,723	373,063	376,470	379,945	0.90%	0.91%	0.92%
	1526	* SANTA MARIA JT UN HIGH & 2004 BONDS	369,723	373,063	376,470	379,945	0.90%	0.91%	0.92%
	1528	* SANTA MARIA JT UN HIGH & 2016 BONDS	369,723	373,063	376,470	379,945	0.90%	0.91%	0.92%
<b>UNIFIED</b>									
1273	1276	ATASCADERO USD & 2010 GO BOND	6,026,922,247	6,412,979,920	6,814,735,660	7,133,525,034	6.41%	6.26%	4.68%
	1277	ATASCADERO USD 2014 GO BOND	6,026,922,247	6,412,979,920	6,814,735,660	7,133,525,034	6.41%	6.26%	4.68%
1223		COAST UNIFIED	4,486,631,209	4,817,685,416	5,113,200,219	5,337,352,785	7.38%	6.13%	4.38%
	1550	COAST SFID GO BOND 2002 A	2,897,573,677	3,093,177,472	3,257,487,793	3,384,977,495	6.75%	5.31%	3.91%
1205	1512	CAYUCOS ELEM & GO BOND 2004	1,589,057,532	1,724,507,944	1,855,712,426	1,952,375,290	8.52%	7.61%	5.21%
	1514	CAYUCOS ELEM & GO BOND 2004 & 2006	1,589,057,532	1,724,507,944	1,855,712,426	1,952,375,290	8.52%	7.61%	5.21%
1211	1520	* CUYAMA JOINT UNIFIED	57,977,379	58,971,899	60,464,988	60,925,191	1.72%	2.53%	0.76%
1253	1252	LUCIA MAR USD & BOND 2016	16,950,040,621	18,074,581,262	19,015,874,891	19,879,382,725	6.63%	5.21%	4.54%
1225	1570	* PASO ROBLES USD & GO BOND 2006	10,328,151,894	11,011,089,997	11,732,258,762	12,404,945,819	6.61%	6.55%	5.73%
	1571	PASO ROBLES SFID GO BOND 2016	8,692,455,785	9,266,837,660	9,881,240,039	10,468,949,159	6.61%	6.63%	5.95%
1217		* PLEASANT VALLEY JT UN ELEM	268,851,268	285,257,701	297,135,476	307,618,704	6.10%	4.16%	3.53%
1221	1549	* SAN MIGUEL JT USD & GO BOND 2000	1,366,844,841	1,458,994,636	1,553,883,247	1,628,377,956	6.74%	6.50%	4.79%
	1559	SAN MIGUEL JT USD & GO BOND 2016	1,366,844,841	1,458,994,636	1,553,883,247	1,628,377,956	6.74%	6.50%	4.79%
1234	1236	SAN LUIS COASTAL USD & 2014 BOND	19,588,608,215	20,898,030,767	22,281,595,846	23,480,554,022	6.68%	6.62%	5.38%
	1237	SAN LUIS COASTAL USD & 2022 BOND	19,588,608,215	20,898,030,767	22,281,595,846	23,480,554,022	6.68%	6.62%	5.38%
1293	1545	* SHANDON UNIFIED & GO 2016	380,094,764	410,710,450	436,008,011	449,012,311	8.05%	6.16%	2.98%
	1546	* SHANDON UNIFIED & GO 2020	380,094,764	410,710,450	436,008,011	449,012,311	8.05%	6.16%	2.98%
1231	1232	TEMPLETON USD & GO BOND 2012	2,712,266,184	2,889,556,966	3,064,249,419	3,190,267,861	6.54%	6.05%	4.11%
<b>COMMUNITY COLLEGE</b>									
1303	1304	SAN LUIS OBISPO CCD & 2014 BOND	60,473,084,857	64,515,007,841	68,458,299,278	71,875,420,502	6.68%	6.11%	4.99%
1309	1534	* ALLAN HANCOCK JT COMM COLL	57,977,379	58,971,899	60,464,988	60,925,191	1.72%	2.53%	0.76%
1308		COUNTY SCHOOL SERVICE FUND	60,531,062,236	64,573,979,740	68,518,764,266	71,936,345,693	6.68%	6.11%	4.99%

\* 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>
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	2,885,971,541	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
2019-20	3,222,329,048	4,172,031,404	1,816,621,652	2,646,600,346	5,226,650,342	3,570,221,656	9,292,145,701
2020-21	3,373,857,133	4,361,659,685	1,901,510,870	2,779,078,289	5,474,546,367	3,773,148,178	9,930,997,727
2021-22	3,519,542,488	4,536,122,089	1,962,334,679	2,891,432,193	5,679,359,007	3,899,221,985	10,485,899,151
2022-23	3,729,268,401	4,830,807,720	2,089,068,965	3,084,906,729	6,071,105,925	4,213,991,621	11,336,613,625
2023-24	3,940,949,126	5,144,472,225	2,204,816,722	3,256,974,931	6,537,094,973	4,456,799,247	12,184,949,150
2024-25	4,123,901,850	5,399,557,083	2,323,290,141	3,419,667,998	6,941,700,734	4,659,460,035	13,004,446,062

**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>
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	4.83%	5.49%	5.07%	7.82%	5.57%	6.48%	6.52%
2018-19	5.99%	5.70%	6.37%	5.85%	6.14%	5.57%	6.98%
2019-20	5.34%	4.54%	4.95%	4.01%	5.80%	6.64%	5.89%
2020-21	4.70%	4.55%	4.67%	5.01%	4.74%	5.68%	6.88%
2021-22	4.32%	4.00%	3.20%	4.04%	3.74%	3.34%	5.59%
2022-23	5.96%	6.50%	6.46%	6.69%	6.90%	8.07%	8.11%
2023-24	5.68%	6.49%	5.54%	5.58%	7.68%	5.76%	7.48%
2024-25	4.64%	4.96%	5.37%	5.00%	6.19%	4.55%	6.73%