

County of San Luis Obispo



ASSESSED VALUES, EXEMPTIONS AND GROWTH %

2025 – 2026

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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 past years, several legislative bills were passed that currently shift approximately \$96.2 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 2025-26 now totals \$1.62 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 1st lien date). After reviewing the 13,301 properties under assessment relief, the County Assessor restored the Proposition 13 base value on 290 properties due to increased market values, leaving a total of 13,011 parcels remaining under the Proposition 8 assessment relief for the 2026-27 assessment year. With partial and full value restoration of numerous parcels, the total net value change resulting from Proposition 8 was a positive \$28,150,696 for the 2025-26 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 \$4.193 billion has been restored.

**COUNTY OF SAN LUIS OBISPO
COUNTYWIDE ASSESSED VALUES & EXEMPTIONS
FOR FISCAL YEAR 2025-2026**

		SECURED ASSESSED VALUES					UNSECURED ASSESSED VALUES					
		GROSS ASSESSED VALUE	OTHER EXEMPTIONS	ADJUSTED GROSS VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	GROSS ASSESSED VALUE	OTHER EXEMPTIONS	ADJUSTED GROSS VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	
LOCALLY ASSESSED												
SAN LUIS OBISPO COUNTYWIDE	Sec'd	76,849,494,501	(1,656,643,822)	75,192,850,679	(332,607,737)	74,860,242,942	¹ Unsec	2,941,453,171	(80,390,921)	2,861,062,250	(41,530)	2,861,020,720
PIPELINE RIGHT-OF-WAY (Unitary)	Unitary	7,133,912	0	7,133,912	0	7,133,912	²					
SUB-TOTAL		76,856,628,413	(1,656,643,822)	75,199,984,591	(332,607,737)	74,867,376,854		2,941,453,171	(80,390,921)	2,861,062,250	(41,530)	2,861,020,720
AIRCRAFT							Aircraft	245,094,800	(1,555,400)	243,539,400		243,539,400
TOTAL LOCALLY ASSESSED		76,856,628,413	(1,656,643,822)	75,199,984,591	(332,607,737)	74,867,376,854		3,186,547,971	(81,946,321)	3,104,601,650	(41,530)	3,104,560,120
								(2)				
STATE ASSESSED												
LOCAL UTILITY (NON-UNITARY)	Sec'd	6,221,639	0	6,221,639	0	6,221,639	¹					
UNITARY RAILROAD	Unitary	15,242,997	0	15,242,997	0	15,242,997	²					
UNITARY	Unitary	1,382,670,359	0	1,382,670,359	0	1,382,670,359	²					
TOTAL STATE ASSESSED		1,404,134,995	0	1,404,134,995	0	1,404,134,995						
TOTAL SECURED ASSESSED VALUES	Sec'd	76,855,716,140	(1,656,643,822)	75,199,072,318	(332,607,737)	74,866,464,581	¹					
TOTAL UNITARY ASSESSED VALUES	Unitary	1,405,047,268	0	1,405,047,268	0	1,405,047,268	²					
TOTAL COMBINED ASSESSED VALUES		78,260,763,408	(1,656,643,822)	76,604,119,586	(332,607,737)	76,271,511,849						
		(1)										

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

COMBINED SECURED, UNSECURED & UNITARY ASSESSED VALUES							TOTAL OF COMBINED EXEMPTIONS
		GROSS ASSESSED VALUE	OTHER EXEMPTIONS	ADJUSTED GROSS VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	
LOCALLY ASSESSED - SECURED & UNSECURED							
SAN LUIS OBISPO COUNTYWIDE	Sec/Uns	79,790,947,672	(1,737,034,743)	78,053,912,929	(332,649,267)	77,721,263,662	(2,069,684,010)
PIPELINE RIGHT-OF-WAY (Unitary)	Unitary	7,133,912	0	7,133,912	0	7,133,912	0
SUB-TOTAL LOCALLY ASSESSED		79,798,081,584	(1,737,034,743)	78,061,046,841	(332,649,267)	77,728,397,574	(2,069,684,010)
AIRCRAFT	Aircraft	245,094,800	(1,555,400)	243,539,400	0	243,539,400	(1,555,400)
TOTAL LOCALLY ASSESSED		80,043,176,384	(1,738,590,143)	78,304,586,241	(332,649,267)	77,971,936,974	(2,071,239,410)
STATE ASSESSED							
LOCAL UTILITY	Secured	6,221,639	0	6,221,639	0	6,221,639	0
UNITARY	Unitary	1,397,913,356	0	1,397,913,356	0	1,397,913,356	0
TOTAL STATE ASSESSED		1,404,134,995	0	1,404,134,995	0	1,404,134,995	0
COMBINED ASSESSED VALUES							
SUB-TOTAL COMBINED ASSESSED VALUES	S/Uns/Unit	81,202,216,579	(1,737,034,743)	79,465,181,836	(332,649,267)	79,132,532,569	(2,069,684,010)
AIRCRAFT	Aircraft	245,094,800	(1,555,400)	243,539,400	0	243,539,400	(1,555,400)
TOTAL COMBINED ASSESSED VALUES	All	81,447,311,379	(1,738,590,143)	79,708,721,236	(332,649,267)	79,376,071,969	(2,071,239,410)
						(4)	(3)

COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2025-2026

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
COUNTYWIDE										
0001	SAN LUIS OBISPO COUNTY <small>(Includes Non-Unitary)</small>	75,199,072,318	332,607,737	74,866,464,581		243,539,400	2,861,062,250	41,530	2,861,020,720	
0110 0114	LOCAL UNITARY (Pipeline Right-of-Way)	7,133,912		7,133,912	0.20383					0.19412
0112 0117	UNITARY RAILROAD	15,242,997		15,242,997	0.09000					0.09500
0113 0114	UNITARY AIRCRAFT	1,382,670,359		1,382,670,359	0.20383					0.19412
COUNTYWIDE TOTAL		76,604,119,586	332,607,737	76,271,511,849		243,539,400	2,861,062,250	41,530	2,861,020,720	
0007	AIR POLLUTION CONTROL	75,199,072,318	332,607,737	74,866,464,581		243,539,400	2,861,062,250	41,530	2,861,020,720	
SPECIAL REVENUE FUNDS										
0002	ROADS	34,535,079,146	148,982,160	34,386,096,986		203,705,600	1,634,108,747		1,634,108,747	
0026	COUNTY LIBRARY	68,262,772,455	298,640,937	67,964,131,518		203,705,600	2,515,831,858	41,530	2,515,790,328	
CEMETERY DISTRICTS										
0837	ARROYO GRANDE CEMETERY	15,545,098,917	72,842,886	15,472,256,031		218,400	256,656,061		256,656,061	
0843	ATASCADERO CEMETERY	6,059,782,278	42,361,377	6,017,420,901			98,824,939		98,824,939	
0844	CAMBRIA CEMETERY	3,518,417,484	10,575,600	3,507,841,884			16,424,606		16,424,606	
0845	CAYUCOS-MORRO BAY CEMETERY	5,754,552,589	18,853,242	5,735,699,347			62,201,862		62,201,862	
0847	PASO ROBLES CEMETERY	9,557,401,733	44,711,772	9,512,689,961		3,010,000	273,595,405		273,595,405	
0851	SAN MIGUEL CEMETERY	1,670,812,934	6,490,400	1,664,322,534			27,798,230		27,798,230	
0852	SANTA MARGARITA CEMETERY	608,959,815	3,505,600	605,454,215			23,762,245		23,762,245	
0853	SHANDON CEMETERY	429,158,514	1,265,600	427,892,914			7,220,165		7,220,165	
0854	TEMPLETON CEMETERY	3,398,571,793	14,425,400	3,384,146,393			176,862,634		176,862,634	
CITIES										
0227	ARROYO GRANDE	4,191,366,935	25,983,190	4,165,383,745			95,066,224		95,066,224	
0229	ATASCADERO	5,529,364,046	38,434,377	5,490,929,669			96,033,699		96,033,699	
0231 1100	GROVER BEACH & 2014 ROAD BOND	2,416,266,756	12,370,300	2,403,896,456	0.08500		40,208,586		40,208,586	0.09000
0528	GROVER BEACH STREET LIGHTING	1,182,570,038		1,182,570,038						
0232	MORRO BAY	3,520,564,928	13,901,094	3,506,663,834			63,955,587	34,530	63,921,057	
0233 1125	PASO ROBLES & 1999 BOND	6,936,299,863	33,966,800	6,902,333,063	0.03100	39,833,800	345,230,392		345,230,392	0.03250
0234	PISMO BEACH	4,788,708,646	12,296,947	4,776,411,699			64,382,569		64,382,569	
0235	SAN LUIS OBISPO	13,281,421,998	46,672,869	13,234,749,129			520,630,814	7,000	520,623,814	

COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2025-2026

FUND NUMBERS	DISTRICT	SECURED & UTILITY				AIRCRAFT (Not in totals)	UNSECURED					
		ADJUSTED	HOMEOWNERS EXEMPTION	NET	BOND		ADJUSTED	HOMEOWNERS EXEMPTION	NET	BOND		
		GROSS ASSESSED VALUE (Net of Other Exempts)		ASSESSED VALUE	TAX RATE %		GROSS ASSESSED VALUE		ASSESSED VALUE	TAX RATE		
												These values do not include of aircraft
COMMUNITY SERVICE DISTRICTS												
0895	AVILA BEACH	379,793,390	133,000	379,660,390				3,237,145		3,237,145		
0896	AVILA BEACH IMPRVMT DIST #1	371,595,993	133,000	371,462,993				3,237,145		3,237,145		
0474	CALIFORNIA VALLEY	67,427,902	392,000	67,035,902				13,293		13,293		
0476	CAMBRIA	3,094,202,797	9,847,600	3,084,355,197				11,128,333		11,128,333		
0486	GROUND SQUIRREL HOLLOW	206,705,443	1,449,000	205,256,443				47,791		47,791		
0781	HERITAGE RANCH	748,745,634	4,370,800	744,374,834				1,485,094		1,485,094		
0479	INDEPENDENCE RANCH	67,110,223	448,000	66,662,223				5,810		5,810		
0483	LINNE	67,767,266	392,000	67,375,266				262,596		262,596		
0471	LOS OSOS	3,055,742,095	21,495,591	3,034,246,504				29,394,760		29,394,760		
0747	LOS OSOS ZONE A (Water)	1,279,906,998	10,301,200	1,269,605,798				2,860,375		2,860,375		
0748	LOS OSOS ZONE B (Fire)	3,038,551,906	21,474,591	3,017,077,315				29,394,760		29,394,760		
0750	LOS OSOS ZONE D (Lighting)	206,515,833	929,600	205,586,233								
0751	LOS OSOS ZONE E (Septic-Ltg)	30,343,542	343,000	30,000,542				12,377		12,377		
0752	LOS OSOS ZONE F (Septic-Ltg)	89,507,116	719,600	88,787,516								
0756	LOS OSOS ZONE G	372,019,950	3,500,000	368,519,950				39,018		39,018		
0757	LOS OSOS ZONE H	88,525,842	742,000	87,783,842				16,248		16,248		
0762	LOS OSOS ZONE J	3,038,551,906	21,474,591	3,017,077,315				29,394,760		29,394,760		
0763	LOS OSOS ZONE K	2,879,187,242	20,599,591	2,858,587,651				29,325,915		29,325,915		
0475	NIPOMO	2,436,705,455	16,289,000	2,420,416,455				26,602,763		26,602,763		
0480	NIPOMO SEWER MTNCE	25,869,819		25,869,819				103,417		103,417		
0481	NIPOMO DRAIN MTNCE	25,869,819		25,869,819				103,417		103,417		
0811	OCEANO	971,332,759	6,005,649	965,327,110		218,400		10,980,310		10,980,310		
0369	SAN MIGUEL	445,800,960	2,433,200	443,367,760				1,416,759		1,416,759		
0827	SAN MIGUEL FIRE	445,800,960	2,433,200	443,367,760				1,416,759		1,416,759		
0693	SAN MIGUEL LIGHTING	299,641,168	2,153,200	297,487,968				1,263,358		1,263,358		
0803	SAN MIGUEL SANITATION	250,486,750	1,747,200	248,739,550				1,263,358		1,263,358		
0477	SAN SIMEON ACRES	149,520,987	378,000	149,142,987				1,632,230		1,632,230		
0484	SQUIRE CANYON	71,069,353	371,000	70,698,353				14,247		14,247		
0478	TEMPLETON	1,697,069,032	9,468,200	1,687,600,832				93,520,848		93,520,848		

COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2025-2026

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			
COUNTY SERVICE AREAS										
0723	COUNTY SERVICE AREA # 1	336,742,382	3,624,600	333,117,782		2,810,649		2,810,649		
0724	COUNTY SERVICE AREA # 1 ZONE A	61,164,027	938,000	60,226,027		0		0		
0725	COUNTY SERVICE AREA # 1 ZONE B	27,833,706	285,600	27,548,106						
0726	COUNTY SERVICE AREA # 1 ZONE C	62,674,593	518,000	62,156,593						
0727	COUNTY SERVICE AREA # 1 ZONE D	31,062,849	357,000	30,705,849		15,605		15,605		
0741	COUNTY SERVICE AREA # 7	379,158,478	532,000	378,626,478		22,261,242		22,261,242		
0742	COUNTY SERVICE AREA # 7 ZONE A	333,759,792	518,000	333,241,792		295,832		295,832		
0743	COUNTY SERVICE AREA # 7 ZONE B	55,622,343	14,000	55,608,343		22,261,242		22,261,242		
0755	COUNTY SERVICE AREA # 10	1,946,012,837	3,689,000	1,942,323,837		3,073,081		3,073,081		
0675	COUNTY SERVICE AREA # 10 ZONE A	687,255,290	1,540,000	685,715,290		25,463		25,463		
0761	COUNTY SERVICE AREA # 12	140,869,327	266,000	140,603,327		2,397,552		2,397,552		
0773	COUNTY SERVICE AREA # 16	102,962,903	922,600	102,040,303		33,112		33,112		
0789	COUNTY SERVICE AREA # 16-1	82,938,490	798,000	82,140,490		33,112		33,112		
0777	COUNTY SERVICE AREA # 18	504,666,027	2,135,000	502,531,027		2,579,679		2,579,679		
0694	COUNTY SERVICE AREA # 23	195,055,845	1,722,000	193,333,845		2,421,642		2,421,642		

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ASSESSED VALUES - EXEMPTIONS - TAX RATES
2025-2026

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
COUNTY WATER DISTRICTS										
0166	GARDEN FARMS WATER	48,109,802	371,000	47,738,802						
0198	*SANTA MARIA VALLEY WATER	199,410,117		199,410,117						
FIRE DISTRICTS										
0825	CSA 10-FIRE PROTECTION CAYUCOS	1,937,109,046	3,675,000	1,933,434,046			3,073,081		3,073,081	
0831	SANTA MARGARITA FIRE	195,055,845	1,722,000	193,333,845			2,421,642		2,421,642	
FLOOD CONTROL DISTRICTS										
0651	FLOOD CONTROL ZONE 1	249,665,015	1,156,049	248,508,966		218,400	5,330,214		5,330,214	
0652	FLOOD CONTROL ZONE 1A	81,222,787	658,000	80,564,787			16,648,767		16,648,767	
0654	FLOOD CONTROL ZONE 3	12,975,669,870	58,026,686	12,917,643,184		218,400	233,053,226		233,053,226	
1042	LOPEZ DAM RETROFIT BOND	12,975,669,870	58,026,686	12,917,643,184	0.00400	218,400	233,053,226		233,053,226	0.00600
0656	FLOOD CONTROL ZONE 4	242,947,250	357,000	242,590,250			19,638,293		19,638,293	
0662	FLOOD CONTROL ZONE 9	16,067,980,165	54,070,469	16,013,909,696		200,412,200	654,709,874	7,000	654,702,874	
0666	FLOOD CONTROL ZONE 16	288,135,650	2,583,000	285,552,650			415,262		415,262	
0643	SLO COUNTY FLOOD CONTROL	75,199,072,318	332,607,737	74,866,464,581		243,539,400	2,861,062,250	41,530	2,861,020,720	
0646	STATE WATER CONTRACT	75,199,072,318	332,607,737	74,866,464,581	0.00321	243,539,400	2,861,062,250	41,530	2,861,020,720	0.00365
0647	SLO CO FCZ WCD (NACIMIENTO)	75,199,072,318	332,607,737	74,866,464,581		243,539,400	2,861,062,250	41,530	2,861,020,720	
HARBOR DISTRICT										
0473	PORT SAN LUIS HARBOR	35,397,674,441	148,198,586	35,249,475,855		200,630,600	1,065,580,159	7,000	1,065,573,159	
HOSPITAL DISTRICT										
0213	1105 CAMBRIA HEALTH CARE & 2024 GO BONDS	3,513,434,690	10,561,600	3,502,873,090	0.00790		16,424,606		16,424,606	0.00000
LIGHTING DISTRICTS										
0687	NIPOMO LIGHTING	1,491,663,586	10,381,000	1,481,282,586			24,047,600		24,047,600	
RESOURCE CONSERVATION DISTRICTS										
0368	*CACHUMA RCD	253,972,898		253,972,898						
SANITATION DISTRICTS										
0223	CAYUCOS SANITARY	1,936,152,373	3,668,000	1,932,484,373			3,044,987		3,044,987	
0819	SOUTH SLO CO SANITATION	7,658,861,282		7,658,861,282			31,528,383		31,528,383	

COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2025-2026

FUND NUMBERS	DISTRICT	SECURED & UTILITY				AIRCRAFT <small>(Not in totals)</small>	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	
		<small>(Net of Other Exempts)</small>					<small>These values do not include of aircraft</small>				
SCHOOL DISTRICTS											
ELEMENTARY											
1228	1523 *SANTA MARIA/BONITA JOINT ELEM & 2024 B	413,189	7,000	406,189	0.02995					0.00000	
	1524 *SANTA MARIA/BONITA JOINT ELEM 2014 BOND	413,189	7,000	406,189	0.01750					0.01842	
HIGH SCHOOL DISTRICTS											
1227	1526 *SANTA MARIA JT UN HIGH & 2004 BONDS	413,189	7,000	406,189	0.02308					0.02429	
	1528 *SANTA MARIA JT UN HIGH 2016 BONDS	413,189	7,000	406,189	0.02072					0.02181	
UNIFIED SCHOOL DISTRICTS											
1273	1276 ATASCADERO USD & GO BOND 2010	7,429,563,842	48,484,977	7,381,078,865	0.03900			922,802,941	922,802,941	0.04500	
	1277 ATASCADERO USD 2014 GO BOND	7,429,563,842	48,484,977	7,381,078,865	0.03904			922,802,941	922,802,941	0.04504	
	1278 ATASCADERO USD 2024 GO BOND	7,429,563,842	48,484,977	7,381,078,865	0.04600			922,802,941	922,802,941	0.00000	
1223	COAST UNIFIED	5,588,436,981	14,544,600	5,573,892,381				22,575,202	22,575,202		
	1550 COAST UNIFIED GO BOND 2002	3,528,949,715	10,589,600	3,518,360,115	0.02800			16,470,257	16,470,257	0.03050	
1205	1512 CAYUCOS ELEM & GO BOND 2004	2,059,487,266	3,955,000	2,055,532,266	0.00000			6,104,945	6,104,945	0.00850	
	1514 CAYUCOS ELEM GO BOND 2004 & 2006	2,059,487,266	3,955,000	2,055,532,266	0.01500			6,104,945	6,104,945	0.01600	
1211	1520 *CUYAMA JOINT UNIFIED & GO BOND 2016	60,890,276	0	60,890,276	0.04489			7,578,845	7,578,845	0.04489	
1253	1252 LUCIA MAR USD & GO BOND 2016	20,641,598,656	102,906,486	20,538,692,170	0.02600	218,400		474,162,047	474,162,047	0.02800	
	1254 LUCIA MAR USD GO BOND 2024	20,641,598,656	102,906,486	20,538,692,170	0.02000	218,400		474,162,047	474,162,047	0.00000	
1225	1570 *PASO ROBLES USD & GO BOND 2006	12,928,823,063	56,190,372	12,872,632,691	0.01035	42,908,800		498,447,640	498,447,640	0.01035	
	1571 PASO ROBLES SFID GO BOND 2016	10,920,048,634	48,579,972	10,871,468,662	0.04775	42,843,800		452,021,823	452,021,823	0.04775	
1217	* PLEASANT VALLEY JT UN ELEM	314,850,199	973,000	313,877,199		65,000		18,627,587	18,627,587		
1221	1559 * SAN MIGUEL JT UN ELEM & 2016 GO BOND	1,693,924,230	6,637,400	1,687,286,830	0.02700			27,798,230	27,798,230	0.02855	
	1560 * SAN MIGUEL JT UN ELEM 2020 GO BOND	1,693,924,230	6,637,400	1,687,286,830	0.03000			27,798,230	27,798,230	0.00000	
1234	1236 SAN LUIS COASTAL USD & 2014 GO BND	24,770,569,887	94,447,302	24,676,122,585	0.03500	200,412,200		775,859,494	41,530	775,817,964	0.03500
	1237 SAN LUIS COASTAL USD 2022 GO BND	24,770,569,887	94,447,302	24,676,122,585	0.04900	200,412,200		775,859,494	41,530	775,817,964	0.04900
1293	1545 *SHANDON UNIFIED & GO BOND 2016	469,767,804	1,293,600	468,474,204	0.02800			11,260,943	11,260,943	0.02800	
	1546 *SHANDON UNIFIED GO BOND 2020	469,767,804	1,293,600	468,474,204	0.03200			11,260,943	11,260,943	0.03200	
1231	1233 TEMPLETON USD & GO BOND 2012	3,309,008,620	14,733,400	3,294,275,220	0.05600			148,375,138	148,375,138	0.05800	
	1267 TEMPLETON USD GO BOND 2024	3,309,008,620	14,733,400	3,294,275,220	0.06000			148,375,138	148,375,138	0.00000	
COMMUNITY COLLEGE DISTRICTS											
1303	1304 SAN LUIS OBISPO CCD & 2014 BOND	75,138,182,042	332,607,737	74,805,574,305	0.01500	243,539,400		2,853,483,405	41,530	2,853,441,875	0.01750
1309	1534 *ALLAN HANCOCK JT CCD & 2006 BOND	60,890,276	0	60,890,276	0.02153			7,578,845	7,578,845	0.02153	
1308	COUNTY SCHOOL SERVICE FUND	75,199,072,318	332,607,737	74,866,464,581		243,539,400		2,861,062,250	41,530	2,861,020,720	

* 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

FISCAL YEAR	ADJUSTED GROSS SECURED	ADJUSTED GROSS UNSECURED	ADJUSTED GROSS UNITARY	TOTAL ROLL	LOCAL	UNITARY
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%
2025-26	75,199,072,318	2,861,062,250	1,405,047,268	79,465,181,836	98.23%	1.77%

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 2023-2024 THROUGH 2025-2026

FUND NUMBERS		DISTRICT	2022-2023	2023-2024	2024-2025	2025-2026	2023-2024	2024-2025	2025-2026
			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
COUNTYWISE									
0001		SAN LUIS OBISPO COUNTY	64,573,979,740	68,518,764,266	71,936,345,693	75,199,072,318	6.11%	4.99%	4.54%
0110	0114	LOCAL UNITARY (Pipeline Right-of-Way)	6,737,175	6,871,872	6,994,080	7,133,912	2.00%	1.78%	2.00%
0112	0114	UNITARY RAILROAD	12,361,143	12,861,090	12,810,606	15,242,997	4.04%	-0.39%	18.99%
0113	0114	UNITARY	1,678,535,199	1,479,247,418	1,360,555,589	1,382,670,359	-11.87%	-8.02%	1.63%
COUNTYWISE TOTAL			66,271,613,257	70,017,744,646	73,316,705,968	76,604,119,586	5.65%	4.71%	4.48%
0007		AIR POLLUTION CONTROL	64,573,979,740	68,518,764,266	71,936,345,693	75,199,072,318	6.11%	4.99%	4.54%
SPECIAL REVENUE FUNDS									
0002		ROADS	30,114,951,148	31,831,437,931	33,238,023,865	34,535,079,146	5.70%	4.42%	3.90%
0026		COUNTY LIBRARY	58,763,232,752	62,305,958,774	65,333,366,028	68,262,772,455	6.03%	4.86%	4.48%
CEMETERY DISTRICTS									
0837		ARROYO GRANDE CEMETERY	13,503,544,521	14,218,481,755	14,936,540,130	15,545,098,917	5.29%	5.05%	4.07%
0843		ATASCADERO CEMETERY	5,201,400,866	5,544,098,732	5,806,474,216	6,059,782,278	6.59%	4.73%	4.36%
0844		CAMBRIA CEMETERY	3,084,795,001	3,248,651,171	3,375,868,357	3,518,417,484	5.31%	3.92%	4.22%
0845		CAYUCOS-MORRO BAY CEMETERY	4,919,460,736	5,226,953,301	5,486,016,723	5,754,552,589	6.25%	4.96%	4.89%
0847		PASO ROBLES CEMETERY	8,095,563,962	8,638,679,934	9,143,241,828	9,557,401,733	6.71%	5.84%	4.53%
0851		SAN MIGUEL CEMETERY	1,439,582,254	1,533,085,367	1,606,411,708	1,670,812,934	6.50%	4.78%	4.01%
0852		SANTA MARGARITA CEMETERY	537,529,157	562,642,726	584,632,372	608,959,815	4.67%	3.91%	4.16%
0853		SHANDON CEMETERY	372,229,210	396,437,615	408,416,340	429,158,514	6.50%	3.02%	5.08%
0854		TEMPLETON CEMETERY	2,959,765,934	3,127,382,234	3,266,293,638	3,398,571,793	5.66%	4.44%	4.05%
CITIES									
0227	1101	ARROYO GRANDE	3,661,640,761	3,862,173,948	4,032,314,457	4,191,366,935	5.48%	4.41%	3.94%
0229		ATASCADERO	4,753,753,625	5,064,770,589	5,306,407,802	5,529,364,046	6.54%	4.77%	4.20%
0231	1100	GROVER BEACH & 2014 ROAD BOND	2,061,198,674	2,174,335,626	2,287,792,891	2,416,266,756	5.49%	5.22%	5.62%
0528		GROVER BEACH STREET LIGHTING	994,511,152	1,057,974,529	1,121,825,257	1,182,570,038	6.38%	6.04%	5.41%
0232		MORRO BAY	3,041,383,950	3,208,471,228	3,363,842,663	3,520,564,928	5.49%	4.84%	4.66%
0233	1125	PASO ROBLES	5,810,746,988	6,212,805,492	6,602,979,665	6,936,299,863	6.92%	6.28%	5.05%
0234		PISMO BEACH	4,157,787,755	4,395,774,852	4,595,576,352	4,788,708,646	5.72%	4.55%	4.20%
0235		SAN LUIS OBISPO	10,972,516,839	11,768,994,600	12,509,407,998	13,281,421,998	7.26%	6.29%	6.17%

COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2023-2024 THROUGH 2025-2026

FUND NUMBERS		DISTRICT	2022-2023	2023-2024	2024-2025	2025-2026	2023-2024	2024-2025	2025-2026
			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								
<u>COMMUNITY SERVICE DISTRICTS</u>									
0895		AVILA BEACH	312,465,895	350,373,033	363,728,624	379,793,390	12.13%	3.81%	4.42%
0896		AVILA BEACH IMP DIST #1	304,741,299	342,493,947	355,691,959	371,595,993	12.39%	3.85%	4.47%
0474		CALIFORNIA VALLEY	49,460,065	58,716,152	64,933,539	67,427,902	18.71%	10.59%	3.84%
0476		CAMBRIA	2,713,635,265	2,849,198,288	2,956,028,289	3,094,202,797	5.00%	3.75%	4.67%
0486		GROUND SQUIRREL HOLLOW	178,362,366	190,060,258	196,343,312	206,705,443	6.56%	3.31%	5.28%
0781		HERITAGE RANCH	653,889,284	685,495,193	716,879,034	748,745,634	4.83%	4.58%	4.45%
0479		INDEPENDENCE RANCH	57,303,026	61,302,746	64,040,263	67,110,223	6.98%	4.47%	4.79%
0483		LINNE	60,909,200	63,732,023	65,699,077	67,767,266	4.63%	3.09%	3.15%
0471		LOS OSOS	2,626,137,760	2,784,862,062	2,906,417,814	3,055,742,095	6.04%	4.36%	5.14%
0747		LOS OSOS ZONE A (Water)	1,105,683,220	1,171,506,476	1,221,701,470	1,279,906,998	5.95%	4.28%	4.76%
0748		LOS OSOS ZONE B (Fire)	2,613,600,683	2,771,395,710	2,892,510,541	3,038,551,906	6.04%	4.37%	5.05%
0750		LOS OSOS ZONE D (Lighting)	173,473,014	190,076,791	197,966,967	206,515,833	9.57%	4.15%	4.32%
0751		LOS OSOS ZONE E (Septic-Ltg)	25,964,931	27,840,217	28,472,367	30,343,542	7.22%	2.27%	6.57%
0752		LOS OSOS ZONE F (Septic-Ltg)	79,894,455	83,547,688	86,415,395	89,507,116	4.57%	3.43%	3.58%
0756		LOS OSOS ZONE G	325,339,656	343,082,669	356,742,953	372,019,950	5.45%	3.98%	4.28%
0757		LOS OSOS ZONE H	78,666,745	81,268,012	84,525,522	88,525,842	3.31%	4.01%	4.73%
0762		LOS OSOS ZONE J	2,650,745,138	2,812,523,739	2,934,492,158	3,038,551,906	6.10%	4.34%	3.55%
0763		LOS OSOS ZONE K	2,476,538,989	2,625,311,470	2,739,253,155	2,879,187,242	6.01%	4.34%	5.11%
0475		NIPOMO	2,126,314,543	2,236,874,821	2,343,981,491	2,436,705,455	5.20%	4.79%	3.96%
0480		NIPOMO SEWER MTNCE	21,708,380	22,951,708	24,143,298	25,869,819	5.73%	5.19%	7.15%
0481		NIPOMO DRAIN MTNCE	21,708,380	22,951,708	24,143,298	25,869,819	5.73%	5.19%	7.15%
0811		OCEANO	828,887,403	883,040,332	927,913,119	971,332,759	6.53%	5.08%	4.68%
0369		SAN MIGUEL	384,172,200	406,558,529	424,913,901	445,800,960	5.83%	4.51%	4.92%
0827		SAN MIGUEL FIRE	384,172,200	406,558,529	424,913,901	445,800,960	5.83%	4.51%	4.92%
0693		SAN MIGUEL LIGHTING	259,484,331	274,421,708	286,227,389	299,641,168	5.76%	4.30%	4.69%
0803		SAN MIGUEL SANITATION	214,347,426	228,234,442	238,332,862	250,486,750	6.48%	4.42%	5.10%
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	122,899,508	138,389,501	143,288,051	149,520,987	12.60%	3.54%	4.35%
0484		SQUIRE CANYON	59,906,216	62,354,750	68,949,808	71,069,353	4.09%	10.58%	3.07%
0478		TEMPLETON	1,521,559,441	1,585,122,875	1,655,124,685	1,697,069,032	4.18%	4.42%	2.53%

COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2023-2024 THROUGH 2025-2026

FUND NUMBERS		DISTRICT	2022-2023	2023-2024	2024-2025	2025-2026	2023-2024	2024-2025	2025-2026
			GROSS SECURED ASSESSED VALUE	GROSS SECURED ASSESSED VALUE	GROSS SECURED ASSESSED VALUE	GROSS SECURED ASSESSED VALUE	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR
<u>COUNTY SERVICE AREAS</u>									
0723		COUNTY SERVICE AREA # 1	290,358,228	311,282,112	320,023,419	336,742,382	7.21%	2.81%	5.22%
0724		COUNTY SERVICE AREA # 1 ZONE A	53,756,586	56,516,974	58,301,671	61,164,027	5.13%	3.16%	4.91%
0725		COUNTY SERVICE AREA # 1 ZONE B	22,646,641	23,949,738	26,331,419	27,833,706	5.75%	9.94%	5.71%
0726		COUNTY SERVICE AREA # 1 ZONE C	56,036,209	58,697,674	60,122,018	62,674,593	4.75%	2.43%	4.25%
0727		COUNTY SERVICE AREA # 1 ZONE D	26,110,253	27,686,919	28,964,651	31,062,849	6.04%	4.61%	7.24%
0741		COUNTY SERVICE AREA # 7	333,799,038	354,648,968	367,264,987	379,158,478	6.25%	3.56%	3.24%
0742		COUNTY SERVICE AREA # 7 ZONE A	291,927,221	311,281,962	323,870,907	333,759,792	6.63%	4.04%	3.05%
0743		COUNTY SERVICE AREA # 7 ZONE B	50,341,204	54,517,556	54,701,995	55,622,343	8.30%	0.34%	1.68%
0755		COUNTY SERVICE AREA # 10	1,626,205,080	1,752,939,982	1,843,790,821	1,946,012,837	7.79%	5.18%	5.54%
0675		COUNTY SERVICE AREA # 10 ZONE A	586,153,988	627,482,689	659,557,878	687,255,290	7.05%	5.11%	4.20%
0761		COUNTY SERVICE AREA # 12	122,036,587	124,669,693	131,851,355	140,869,327	2.16%	5.76%	6.84%
0773		COUNTY SERVICE AREA # 16	89,337,201	95,092,132	99,122,745	102,962,903	6.44%	4.24%	3.87%
0789	1189	COUNTY SERVICE AREA # 16-1 BOND	71,593,627	76,588,024	79,840,662	82,938,490	6.98%	4.25%	3.88%
0775		COUNTY SERVICE AREA # 17	49,753,973	59,015,937	65,239,318	0	18.62%	10.55%	-100.00%
0777		COUNTY SERVICE AREA # 18	414,045,024	449,312,699	480,875,685	504,666,027	8.52%	7.02%	4.95%
0694		COUNTY SERVICE AREA # 23	168,666,881	177,000,835	184,809,648	195,055,845	4.94%	4.41%	5.54%
<u>COUNTY WATER DISTRICTS</u>									
0166		GARDEN FARMS WATER	39,297,469	41,673,629	45,014,993	48,109,802	6.05%	8.02%	6.88%
0198	*	SANTA MARIA VALLEY WATER	185,756,300	190,427,892	202,182,470	199,410,117	2.51%	6.17%	-1.37%
<u>FIRE DISTRICTS</u>									
0825		CAYUCOS FIRE	1,618,504,155	1,744,240,907	1,834,991,749	1,937,109,046	7.77%	5.20%	5.57%
0831		SANTA MARGARITA FIRE	168,666,881	177,000,835	184,809,648	195,055,845	4.94%	4.41%	5.54%

COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2023-2024 THROUGH 2025-2026

FUND NUMBERS		DISTRICT	2022-2023	2023-2024	2024-2025	2025-2026	2023-2024	2024-2025	2025-2026
			GROSS SECURED ASSESSED VALUE	GROSS SECURED ASSESSED VALUE	GROSS SECURED ASSESSED VALUE	GROSS SECURED ASSESSED VALUE	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR
<u>FLOOD CONTROL DISTRICTS</u>									
0651		FLOOD CONTROL ZONE 1	207,614,105	226,372,866	240,308,697	249,665,015	9.04%	6.16%	3.89%
0652		FLOOD CONTROL ZONE 1A	72,892,022	74,995,374	78,073,842	81,222,787	2.89%	4.10%	4.03%
0654		FLOOD CONTROL ZONE 3	11,222,813,209	11,870,128,131	12,424,073,512	12,975,669,870	5.77%	4.67%	4.44%
	1042	LOPEZ DAM RETROFIT BOND	11,222,813,209	11,870,128,131	12,424,073,512	12,975,669,870	5.77%	4.67%	4.44%
0656		FLOOD CONTROL ZONE 4	226,789,715	231,744,164	244,606,148	242,947,250	2.18%	5.55%	-0.68%
0662		FLOOD CONTROL ZONE 9	13,358,833,538	14,337,624,574	15,175,042,307	16,067,980,165	7.33%	5.84%	5.88%
0666		FLOOD CONTROL ZONE 16	260,015,479	269,729,611	278,488,423	288,135,650	3.74%	3.25%	3.46%
0643		SLO COUNTY FLOOD CONTROL	64,573,979,740	68,518,764,266	71,936,345,693	75,199,072,318	6.11%	4.99%	4.54%
	0646	STATE WATER CONTRACT	64,573,979,740	68,518,764,266	71,936,345,693	75,199,072,318	6.11%	4.99%	4.54%
0647		NACIMIENTO WATER CONTRACT	64,573,979,740	68,518,764,266	71,936,345,693	75,199,072,318	6.11%	4.99%	4.54%
<u>HARBOR DISTRICT</u>									
0473		PORT SAN LUIS HARBOR	30,599,509,901	32,337,510,954	33,910,025,265	35,397,674,441	5.68%	4.86%	4.39%
<u>HOSPITAL DISTRICT</u>									
0213		CAMBRIA HEALTH CARE	3,079,584,679	3,243,337,296	3,370,643,199	3,513,434,690	5.32%	3.93%	4.24%
<u>LIGHTING DISTRICTS</u>									
0687		NIPOMO LIGHTING	1,292,209,590	1,359,163,766	1,431,084,295	1,491,663,586	5.18%	5.29%	4.23%
<u>RESOURCE CONSERVATION DISTRICTS</u>									
0368	*	CACHUMA RCD	240,344,900	245,284,154	257,232,183	253,972,898	2.06%	4.87%	-1.27%
<u>SANITATION DISTRICTS</u>									
0223		CAYUCOS SANITARY	1,617,608,889	1,743,403,016	1,834,094,662	1,936,152,373	7.78%	5.20%	5.56%
0819		SOUTH SLO CO SANITATION	6,623,121,927	6,993,960,342	7,320,013,456	7,658,861,282	5.60%	4.66%	4.63%

COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2023-2024 THROUGH 2025-2026

FUND NUMBERS		DISTRICT	2022-2023 GROSS SECURED ASSESSED VALUE	2023-2024 GROSS SECURED ASSESSED VALUE	2024-2025 GROSS SECURED ASSESSED VALUE	2025-2026 GROSS SECURED ASSESSED VALUE	2023-2024 PERCENTAGE OF GROWTH FROM PRIOR YEAR	2024-2025 PERCENTAGE OF GROWTH FROM PRIOR YEAR	2025-2026 PERCENTAGE OF GROWTH FROM PRIOR YEAR
1%	Bond								
SCHOOL DISTRICTS									
ELEMENTARY									
1228	1524	* SANTA MARIA / BONITA JOINT ELEM	373,063	376,470	379,945	413,189	0.91%	0.92%	8.75%
HIGH									
1227	1525	* SANTA MARIA JT UN HIGH & 2000 BONDS	373,063	376,470	379,945	413,189	0.91%	0.92%	8.75%
	1526	* SANTA MARIA JT UN HIGH & 2004 BONDS	373,063	376,470	379,945	413,189	0.91%	0.92%	8.75%
	1528	* SANTA MARIA JT UN HIGH & 2016 BONDS	373,063	376,470	379,945	413,189	0.91%	0.92%	8.75%
UNIFIED									
1273	1276	ATASCADERO USD & 2010 GO BOND	6,412,979,920	6,814,735,660	7,133,525,034	7,429,563,842	6.26%	4.68%	4.15%
	1277	ATASCADERO USD 2014 GO BOND	6,412,979,920	6,814,735,660	7,133,525,034	7,429,563,842	6.26%	4.68%	4.15%
1223		COAST UNIFIED	4,817,685,416	5,113,200,219	5,337,352,785	5,588,436,981	6.13%	4.38%	4.70%
	1550	COAST SFID GO BOND 2002 A	3,093,177,472	3,257,487,793	3,384,977,495	3,528,949,715	5.31%	3.91%	4.25%
1205	1512	CAYUCOS ELEM & GO BOND 2004	1,724,507,944	1,855,712,426	1,952,375,290	2,059,487,266	7.61%	5.21%	5.49%
	1514	CAYUCOS ELEM & GO BOND 2004 & 2006	1,724,507,944	1,855,712,426	1,952,375,290	2,059,487,266	7.61%	5.21%	5.49%
1211	1520	* CUYAMA JOINT UNIFIED	58,971,899	60,464,988	60,925,191	60,890,276	2.53%	0.76%	-0.06%
1253	1252	LUCIA MAR USD & BOND 2016	18,074,581,262	19,015,874,891	19,879,382,725	20,641,598,656	5.21%	4.54%	3.83%
1225	1570	* PASO ROBLES USD & GO BOND 2006	11,011,089,997	11,732,258,762	12,404,945,819	12,928,823,063	6.55%	5.73%	4.22%
	1571	PASO ROBLES SFID GO BOND 2016	9,266,837,660	9,881,240,039	10,468,949,159	10,920,048,634	6.63%	5.95%	4.31%
1217		* PLEASANT VALLEY JT UN ELEM	285,257,701	297,135,476	307,618,704	314,850,199	4.16%	3.53%	2.35%
1221	1549	* SAN MIGUEL JT USD & GO BOND 2000	1,458,994,636	1,553,883,247	1,628,377,956	1,693,924,230	6.50%	4.79%	4.03%
	1559	SAN MIGUEL JT USD & GO BOND 2016	1,458,994,636	1,553,883,247	1,628,377,956	1,693,924,230	6.50%	4.79%	4.03%
1234	1236	SAN LUIS COASTAL USD & 2014 BOND	20,898,030,767	22,281,595,846	23,480,554,022	24,770,569,887	6.62%	5.38%	5.49%
	1237	SAN LUIS COASTAL USD & 2022 BOND	20,898,030,767	22,281,595,846	23,480,554,022	24,770,569,887	6.62%	5.38%	5.49%
1293	1545	* SHANDON UNIFIED & GO 2016	410,710,450	436,008,011	449,012,311	469,767,804	6.16%	2.98%	4.62%
	1546	* SHANDON UNIFIED & GO 2020	410,710,450	436,008,011	449,012,311	469,767,804	6.16%	2.98%	4.62%
1231	1232	TEMPLETON USD & GO BOND 2012	2,889,556,966	3,064,249,419	3,190,267,861	3,309,008,620	6.05%	4.11%	3.72%
COMMUNITY COLLEGE									
1303	1304	SAN LUIS OBISPO CCD & 2014 BOND	64,515,007,841	68,458,299,278	71,875,420,502	75,138,182,042	6.11%	4.99%	4.54%
1309	1534	* ALLAN HANCOCK JT COMM COLL	58,971,899	60,464,988	60,925,191	60,890,276	2.53%	0.76%	-0.06%
1308		COUNTY SCHOOL SERVICE FUND	64,573,979,740	68,518,764,266	71,936,345,693	75,199,072,318	6.11%	4.99%	4.54%

* JOINT COUNTY DISTRICT

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

Fiscal Year	Arroyo Grande	Atascadero	Grover Beach	Morro Bay	Paso Robles	Pismo Beach	San Luis Obispo
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
2025-26	4,286,433,159	5,625,397,745	2,456,475,342	3,584,520,515	7,281,530,255	4,853,091,215	13,802,052,812

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

Fiscal Year	Arroyo Grande	Atascadero	Grover Beach	Morro Bay	Paso Robles	Pismo Beach	San Luis Obispo
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%
2025-26	3.94%	4.18%	5.73%	4.82%	4.90%	4.16%	6.13%