

County of San Luis Obispo



ASSESSED VALUES, EXEMPTIONS AND GROWTH % 2019 – 2020

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

Assessed Values, Exemptions and Growth %

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

Table of Contents

Assessed Values and Tax Information	1
Countywide Assessed Values and Exemptions	3
Assessed Values, Exemption & Tax Rates.....	4
Local & Unitary Roll 10 Year Value Comparisons.....	9
Assessed Value Growth Comparisons by District	10
Cities 10 Year History of Values & Growth	15

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 \$71.7 million dollars annually away from San Luis Obispo County, Cities and Special Districts, which is deposited into the Educational Revenue Augmentation Fund (ERAF) from which the Sales & Use Tax and the Vehicle License Fees in Lieu of Property Taxes are deducted and then the balance, if any, is allocated to the various School Districts within San Luis Obispo County which reduces the State's responsibility to schools and helps balance the State's budget. These amounts change annually in proportion to the growth in local assessed values and sales taxes. The cumulative ERAF shift from local agencies for the period 1992-93 through 2019-20 now totals \$1.11 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 25,295 properties under assessment relief, the County Assessor restored the Proposition 13 base value on 2,911 properties due to increased market values, leaving a total of 22,384 parcels remaining under the Proposition 8 assessment relief for the 2019-20 assessment year. With partial and full value restoration of numerous parcels, the total net value change resulting from Proposition 8 was a positive \$137,500,000 for the 2019-20 assessment year. Since the beginning of the current real estate market downturn in 2007, almost \$4.658 billion in cumulative assessed value was removed from the San Luis Obispo County assessment roll of which over \$3.369 billion has been restored.

**COUNTY OF SAN LUIS OBISPO
COUNTYWIDE ASSESSED VALUES & EXEMPTIONS
FOR FISCAL YEAR 2019-2020**

		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	56,009,285,589	(864,542,233)	55,144,743,356	(333,737,334)	54,811,006,022	¹ Unsec	2,166,162,296	(77,425,634)	2,088,736,662	(35,000)	2,088,701,662
PIPELINE RIGHT-OF-WAY (Unitary)	Unitary	6,409,290	0	6,409,290	0	6,409,290	²					
SUB-TOTAL		56,015,694,879	(864,542,233)	55,151,152,646	(333,737,334)	54,817,415,312		2,166,162,296	(77,425,634)	2,088,736,662	(35,000)	2,088,701,662
AIRCRAFT							Aircraft	178,870,469	(1,671,850)	177,198,619	0	177,198,619
TOTAL LOCALLY ASSESSED		56,015,694,879	(864,542,233)	55,151,152,646	(333,737,334)	54,817,415,312		2,345,032,765	(79,097,484)	2,265,935,281	(35,000)	2,265,900,281
								(2)				
STATE ASSESSED												
LOCAL UTILITY (NON-UNITARY)	Sec'd	6,665,815	0	6,665,815	0	6,665,815	¹					
UNITARY RAILROAD	Unitary	9,620,370	0	9,620,370	0	9,620,370	²					
UNITARY	Unitary	2,350,446,277	0	2,350,446,277	0	2,350,446,277	²					
TOTAL STATE ASSESSED		2,366,732,462	0	2,366,732,462	0	2,366,732,462						
TOTAL SECURED ASSESSED VALUES	Sec'd	56,015,951,404	(864,542,233)	55,151,409,171	(333,737,334)	54,817,671,837	¹					
TOTAL UNITARY ASSESSED VALUES	Unitary	2,366,475,937	0	2,366,475,937	0	2,366,475,937	²					
TOTAL COMBINED ASSESSED VALUES		58,382,427,341	(864,542,233)	57,517,885,108	(333,737,334)	57,184,147,774						
		(1)										

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

COMBINED SECURED, UNSECURED & UNITARY ASSESSED VALUES							
		GROSS ASSESSED VALUE	OTHER EXEMPTIONS	ADJUSTED GROSS VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	TOTAL OF COMBINED EXEMPTIONS
LOCALLY ASSESSED - SECURED & UNSECURED							
SAN LUIS OBISPO COUNTYWIDE	Sec/Uns	58,175,447,885	(941,967,867)	57,233,480,018	(333,772,334)	56,899,707,684	(1,275,740,201)
PIPELINE RIGHT-OF-WAY (Unitary)	Unitary	6,409,290	0	6,409,290	0	6,409,290	0
SUB-TOTAL LOCALLY ASSESSED		58,181,857,175	(941,967,867)	57,239,889,308	(333,772,334)	56,906,116,974	(1,275,740,201)
AIRCRAFT	Aircraft	178,870,469	(1,671,850)	177,198,619	0	177,198,619	(1,671,850)
TOTAL LOCALLY ASSESSED		58,360,727,644	(943,639,717)	57,417,087,927	(333,772,334)	57,083,315,593	(1,277,412,051)
STATE ASSESSED							
LOCAL UTILITY	Secured	6,665,815	0	6,665,815	0	6,665,815	0
UNITARY	Unitary	2,360,066,647	0	2,360,066,647	0	2,360,066,647	0
TOTAL STATE ASSESSED		2,366,732,462	0	2,366,732,462	0	2,366,732,462	0
COMBINED ASSESSED VALUES							
SUB-TOTAL COMBINED ASSESSED VALUES	S/Uns/Unit	60,548,589,637	(941,967,867)	59,606,621,770	(333,772,334)	59,272,849,436	(1,275,740,201)
AIRCRAFT	Aircraft	178,870,469	(1,671,850)	177,198,619	0	177,198,619	(1,671,850)
TOTAL COMBINED ASSESSED VALUES	All	60,727,460,106	(943,639,717)	59,783,820,389	(333,772,334)	59,450,048,055	(1,277,412,051)
						(4)	(3)

COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2019-2020

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
COUNTYWISE										
0001	SAN LUIS OBISPO COUNTY <small>(Includes Non-Unitary)</small>	55,151,409,171	333,737,334	54,817,671,837		177,198,619	2,088,736,662	35,000	2,088,701,662	
0110	0114 LOCAL UNITARY (Pipeline Right-of-Way)	6,409,290		6,409,290	0.16975					0.14753
0112	0114 UNITARY RAILROAD	9,620,370		9,620,370	0.16975					0.14753
0113	0114 UNITARY AIRCRAFT	2,350,446,277		2,350,446,277	0.16975					0.14753
COUNTYWISE TOTAL		57,517,885,108	333,737,334	57,184,147,774		177,198,619	2,088,736,662	35,000	2,088,701,662	
0007	AIR POLLUTION CONTROL	55,151,409,171	333,737,334	54,817,671,837		177,198,619	2,088,736,662	35,000	2,088,701,662	
SPECIAL REVENUE FUNDS										
0002	ROADS	26,019,520,043	150,680,036	25,868,840,007		156,914,263	1,274,025,641		1,274,025,641	
0026	COUNTY LIBRARY	50,147,951,690	298,345,745	49,849,605,945		156,914,263	1,865,543,801	35,000	1,865,508,801	
CEMETERY DISTRICTS										
0837	ARROYO GRANDE CEMETERY	11,635,207,072	73,802,729	11,561,404,343		213,000	182,418,381		182,418,381	
0843	ATASCADERO CEMETERY	4,483,303,588	43,525,560	4,439,778,028			70,626,594		70,626,594	
0844	CAMBRIA CEMETERY	2,686,370,897	11,127,200	2,675,243,697			13,672,049		13,672,049	
0845	CAYUCOS-MORRO BAY CEMETERY	4,178,503,055	18,400,248	4,160,102,807			32,732,267		32,732,267	
0847	PASO ROBLES CEMETERY	6,960,186,035	46,601,389	6,913,584,646		2,979,000	184,028,413		184,028,413	
0851	SAN MIGUEL CEMETERY	1,207,562,164	6,428,800	1,201,133,364			19,843,535		19,843,535	
0852	SANTA MARGARITA CEMETERY	453,116,351	3,801,000	449,315,351			11,017,519		11,017,519	
0853	SHANDON CEMETERY	340,427,880	1,271,200	339,156,680			5,513,949		5,513,949	
0854	TEMPLETON CEMETERY	2,557,693,180	14,903,972	2,542,789,208			124,259,232		124,259,232	
CITIES										
0227	ARROYO GRANDE	3,167,912,979	26,483,170	3,141,429,809			54,416,069		54,416,069	
0229	ATASCADERO	4,106,670,358	39,326,960	4,067,343,398			65,361,046		65,361,046	
0231	1100 GROVER BEACH & 2014 ROAD BOND	1,774,347,270	12,570,232	1,761,777,038	0.08500		42,274,382		42,274,382	0.08500
0528	GROVER BEACH STREET LIGHTING	847,101,435		847,101,435						
0232	MORRO BAY	2,610,838,443	13,363,166	2,597,475,277			35,761,903	35,000	35,726,903	
0233	1125 PASO ROBLES & 1999 BOND	5,003,457,481	35,391,589	4,968,065,892	0.04250	20,284,356	223,192,861		223,192,861	0.04940
0234	PISMO BEACH	3,521,611,971	12,586,327	3,509,025,644			48,609,685		48,609,685	
0235	SAN LUIS OBISPO	8,947,050,626	43,335,854	8,903,714,772			345,095,075		345,095,075	

COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2019-2020

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 _____			
COMMUNITY SERVICE DISTRICTS										
0895	AVILA BEACH	258,499,976	154,000	258,345,976				2,738,843		2,738,843
0896	AVILA BEACH IMPRVMT DIST #1	251,151,459	154,000	250,997,459				2,738,843		2,738,843
0474	CALIFORNIA VALLEY	45,573,857	336,000	45,237,857				17,554		17,554
0476	CAMBRIA	2,347,869,380	10,410,400	2,337,458,980				9,375,707		9,375,707
0486	GROUND SQUIRREL HOLLOW	153,626,176	1,544,200	152,081,976				86,220		86,220
0781	HERITAGE RANCH	547,388,036	4,337,200	543,050,836				1,917,293		1,917,293
0479	INDEPENDENCE RANCH	47,744,154	427,000	47,317,154				27,646		27,646
0483	LINNE	51,112,559	434,000	50,678,559				204,062		204,062
0471	LOS OSOS	2,241,778,568	21,504,382	2,220,274,186				25,063,152		25,063,152
0747	LOS OSOS ZONE A (Water)	957,799,282	10,410,400	947,388,882				1,634,324		1,634,324
0748	LOS OSOS ZONE B (Fire)	2,233,126,340	21,497,382	2,211,628,958				25,063,152		25,063,152
0750	LOS OSOS ZONE D (Lighting)	150,528,583	852,600	149,675,983						
0751	LOS OSOS ZONE E (Septic-Ltg)	22,621,921	329,000	22,292,921				18,095		18,095
0752	LOS OSOS ZONE F (Septic-Ltg)	70,175,988	705,600	69,470,388						
0756	LOS OSOS ZONE G	280,245,511	3,595,200	276,650,311				15,000		15,000
0757	LOS OSOS ZONE H	69,471,810	779,800	68,692,010				25,012		25,012
0762	LOS OSOS ZONE J	2,264,719,420	21,798,382	2,242,921,038				25,188,762		25,188,762
0763	LOS OSOS ZONE K	2,113,346,140	20,629,382	2,092,716,758				25,003,923		25,003,923
0475	NIPOMO	1,828,875,688	16,563,400	1,812,312,288				18,518,514		18,518,514
0480	NIPOMO SEWER MTNCE	19,277,308		19,277,308				92,856		92,856
0481	NIPOMO DRAIN MTNCE	19,277,308		19,277,308				92,856		92,856
0811	OCEANO	698,551,513	6,142,800	692,408,713		213,000		8,588,340		8,588,340
0369	SAN MIGUEL	320,801,031	2,332,400	318,468,631				3,140,461		3,140,461
0827	SAN MIGUEL FIRE	320,801,031	2,332,400	318,468,631				3,140,461		3,140,461
0693	SAN MIGUEL LIGHTING	206,537,001	2,039,800	204,497,201				1,172,980		1,172,980
0803	SAN MIGUEL SANITATION	170,446,733	1,731,800	168,714,933				1,172,980		1,172,980
0477	SAN SIMEON ACRES	105,739,367	397,600	105,341,767				1,912,362		1,912,362
0484	SQUIRE CANYON	48,606,470	371,000	48,235,470				6,995		6,995
0478	TEMPLETON	1,313,636,662	9,746,372	1,303,890,290				64,169,156		64,169,156

COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2019-2020

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 SERVICE AREAS										
0723	COUNTY SERVICE AREA # 1	252,233,797	3,756,200	248,477,597				2,863,423		2,863,423	
0724	COUNTY SERVICE AREA # 1 ZONE A	47,840,482	964,600	46,875,882				399,300		399,300	
0725	COUNTY SERVICE AREA # 1 ZONE B	19,108,150	294,000	18,814,150							
0726	COUNTY SERVICE AREA # 1 ZONE C	49,298,600	532,000	48,766,600							
0727	COUNTY SERVICE AREA # 1 ZONE D	22,282,009	385,000	21,897,009				43,742		43,742	
0741	COUNTY SERVICE AREA # 7	293,610,692	565,600	293,045,092				13,152,700		13,152,700	
0742	COUNTY SERVICE AREA # 7 ZONE A	249,575,568	518,000	249,057,568				34,473		34,473	
0743	COUNTY SERVICE AREA # 7 ZONE B	51,093,805	47,600	51,046,205				13,144,161		13,144,161	
0755	COUNTY SERVICE AREA # 10	1,342,608,760	3,763,200	1,338,845,560				3,596,706		3,596,706	
0675	COUNTY SERVICE AREA # 10 ZONE A	485,538,456	1,510,600	484,027,856				86,295		86,295	
0761	COUNTY SERVICE AREA # 12	109,108,476	266,000	108,842,476				2,826,394		2,826,394	
0773	COUNTY SERVICE AREA # 16	67,018,779	922,600	66,096,179							
0789	COUNTY SERVICE AREA # 16-1	58,407,059	852,600	57,554,459							
0775	COUNTY SERVICE AREA # 17	45,573,857	336,000	45,237,857				17,554		17,554	
0777	COUNTY SERVICE AREA # 18	352,964,220	2,184,000	350,780,220				264,284		264,284	
0694	COUNTY SERVICE AREA # 23	140,638,585	1,820,000	138,818,585				2,605,804		2,605,804	
	COUNTY WATER DISTRICTS										
0166	GARDEN FARMS WATER	33,770,896	455,000	33,315,896							
0198	* SANTA MARIA VALLEY WATER	160,680,186		160,680,186							
	FIRE DISTRICTS										
0825	CSA 10-FIRE PROTECTION CAYUCOS	1,336,201,724	3,749,200	1,332,452,524				3,596,706		3,596,706	
0831	SANTA MARGARITA FIRE	140,638,585	1,820,000	138,818,585				2,605,804		2,605,804	

COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2019-2020

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
<u>FLOOD CONTROL DISTRICTS</u>										
0651	FLOOD CONTROL ZONE 1	171,606,706	1,221,700	170,385,006		213,000	3,556,078		3,556,078	
0652	FLOOD CONTROL ZONE 1A	63,169,323	630,000	62,539,323			2,104,780		2,104,780	
0654	FLOOD CONTROL ZONE 3	9,594,814,005	59,181,129	9,535,632,876		213,000	168,652,672		168,652,672	
1042	LOPEZ DAM RETROFIT BOND	9,594,814,005	59,181,129	9,535,632,876	0.00489	213,000	168,652,672		168,652,672	0.00489
0656	FLOOD CONTROL ZONE 4	198,087,360	343,000	197,744,360			14,037,021		14,037,021	
0662	FLOOD CONTROL ZONE 9	11,128,365,805	50,930,854	11,077,434,951		153,636,963	442,976,078		442,976,078	
0666	FLOOD CONTROL ZONE 16	233,586,481	2,665,600	230,920,881			373,434		373,434	
0643	SLO COUNTY FLOOD CONTROL	55,151,409,171	333,737,334	54,817,671,837		177,198,619	2,088,736,662	35,000	2,088,701,662	
0646	STATE WATER CONTRACT	55,151,409,171	333,737,334	54,817,671,837	0.00400	177,198,619	2,088,736,662	35,000	2,088,701,662	0.00400
0647	SLO CO FCZ WCD (NACIMIENTO)	55,151,409,171	333,737,334	54,817,671,837		177,198,619	2,088,736,662	35,000	2,088,701,662	
<u>HARBOR DISTRICT</u>										
0473	PORT SAN LUIS HARBOR	25,923,852,741	146,303,829	25,777,548,912		153,849,963	629,246,231		629,246,231	
<u>HOSPITAL DISTRICT</u>										
0213	CAMBRIA HEALTH CARE	2,682,150,143	11,120,200	2,671,029,943			13,672,049		13,672,049	
<u>LIGHTING DISTRICTS</u>										
0687	NIPOMO LIGHTING	1,097,587,933	10,626,000	1,086,961,933			17,339,284		17,339,284	
<u>RESOURCE CONSERVATION DISTRICTS</u>										
0368	* CACHUMA RCD	209,784,136		209,784,136						
0858	SAN LUIS COASTAL RCD	4,827,792,120		4,827,792,120						
<u>SANITATION DISTRICTS</u>										
0223	CAYUCOS SANITARY	1,335,395,289	3,742,200	1,331,653,089			3,570,086		3,570,086	
0819	SOUTH SLO CO SANITATION	5,696,623,215		5,696,623,215			22,999,716		22,999,716	

COUNTY OF SAN LUIS OBISPO
ASSESSED VALUES - EXEMPTIONS - TAX RATES
2019-2020

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
SCHOOL DISTRICTS										
ELEMENTARY										
1228	1524 * SANTA MARIA/BONITA JOINT ELEM	380,270	7,000	373,270	0.02060					0.02060
HIGH SCHOOL DISTRICTS										
1227	1525 * SANTA MARIA JT UN HIGH & 2000 BONDS	380,270	7,000	373,270	0.01817					0.02271
	1526 * SANTA MARIA JT UN HIGH & 2004 BONDS	380,270	7,000	373,270	0.02523					0.02523
	1528 * SANTA MARIA JT UN HIGH & 2016 BONDS	380,270	7,000	373,270	0.02390					0.02655
UNIFIED SCHOOL DISTRICTS										
1273	1276 ATASCADERO UNIF & GO BOND 2010	5,553,430,338	49,987,960	5,503,442,378	0.05900		878,586,827		878,586,827	0.05900
	1277 ATASCADERO USD 2014 GO BOND	5,553,430,338	49,987,960	5,503,442,378	0.05904		878,586,827		878,586,827	0.05904
1223	1548 COAST UNIFIED & GO BOND 1998	4,126,862,522	15,183,000	4,111,679,522	0.00664		19,822,325		19,822,325	0.00664
	1550 COAST UNIFIED & GO BOND 2002	2,694,451,159	11,141,200	2,683,309,959	0.03210		13,712,939		13,712,939	0.03210
1205	1512 CAYUCOS ELEM & GO BOND 2004	1,432,411,363	4,041,800	1,428,369,563	0.01760		6,109,386		6,109,386	0.01760
	1514 CAYUCOS ELEM & GO BOND 2004 & 2006	1,432,411,363	4,041,800	1,428,369,563	0.01790		6,109,386		6,109,386	0.01790
1211	1520 * CUYAMA JOINT UNIFIED & GO BOND 2016	54,290,872	7,000	54,283,872	0.03591		1,855,104		1,855,104	0.02992
1253	1249 LUCIA MAR USD & GO BOND 1997, 2005	15,518,578,271	102,973,129	15,415,605,142	0.01634	213,000	228,555,124		228,555,124	0.01634
	1251 LUCIA MAR USD & BOND 2004, 2006	15,518,578,271	102,973,129	15,415,605,142	0.01500	213,000	228,555,124		228,555,124	0.02360
	1252 LUCIA MAR USD & BOND 2016	15,518,578,271	102,973,129	15,415,605,142	0.04100	213,000	228,555,124		228,555,124	0.04100
1225	1570 * PASO ROBLES USD & GO BOND 2006	9,448,315,010	58,271,789	9,390,043,221	0.01190	23,348,656	314,665,084		314,665,084	0.01190
	1571 PASO ROBLES SFID & GO BOND 2016	7,972,795,834	50,687,989	7,922,107,845	0.04853	23,263,356	279,270,325		279,270,325	0.04853
1217	* PLEASANT VALLEY JT UN ELEM	251,261,310	973,000	250,288,310		85,300	15,551,224		15,551,224	
1221	1549 * SAN MIGUEL JT UN ELEM & 2000	1,224,257,866	6,610,800	1,217,647,066	0.04413		19,843,535		19,843,535	0.04413
	1559 * SAN MIGUEL JT UN ELEM 2016 BOND	1,224,257,866	6,610,800	1,217,647,066	0.02855		19,843,535		19,843,535	0.02855
1234	1236 SAN LUIS COASTAL USD & 2014 GO BND	17,572,344,263	90,790,684	17,481,553,579	0.04900	153,636,963	525,043,135	35,000	525,008,135	0.04900
1293	1545 * SHANDON UNIFIED & GO BOND 2016	377,522,174	1,292,200	376,229,974	0.06000		9,010,557		9,010,557	0.06000
1231	1233 TEMPLETON USD & GO BOND 2012	2,499,685,451	15,224,572	2,484,460,879	0.05800		111,198,506		111,198,506	0.05800
COMMUNITY COLLEGE DISTRICTS										
1303	1304 SAN LUIS OBISPO CCD & 2014 BOND	55,097,118,299	333,730,334	54,763,387,965	0.01925	177,198,619	2,086,881,558	35,000	2,086,846,558	0.01925
1309	1534 * ALLAN HANCOCK JT CCD & 2006 BOND	54,290,872	7,000	54,283,872	0.02188		1,855,104		1,855,104	0.02256
1308	COUNTY SCHOOL SERVICE FUND	55,151,409,171	333,737,334	54,817,671,837		177,198,619	2,088,736,662	35,000	2,088,701,662	

* 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
2010-11	38,516,741,681	996,545,637	2,791,490,991	42,304,778,309	93.40%	6.60%
2011-12	37,811,193,850	971,608,836	2,837,487,185	41,620,289,871	93.18%	6.82%
2012-13	38,119,799,087	1,008,518,164	2,928,117,019	42,056,434,270	93.04%	6.96%
2013-14	39,392,490,935	1,069,795,728	2,858,378,423	43,320,665,086	93.40%	6.60%
2014-15	41,689,568,523	1,081,244,015	2,893,688,686	45,664,501,224	93.66%	6.34%
2015-16	44,283,555,971	1,101,171,069	3,026,747,792	48,411,474,832	93.75%	6.25%
2016-17	46,793,290,038	1,137,596,932	2,891,084,086	50,821,971,056	94.31%	5.69%
2017-18	49,420,452,912	1,149,263,552	3,015,892,257	53,585,608,721	94.37%	5.63%
2018-19	52,324,074,797	1,242,906,377	2,926,813,263	56,493,794,437	94.82%	5.18%
2019-20	55,151,409,171	2,088,736,662	2,366,475,937	59,606,621,770	96.03%	3.97%

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 2017-2018 THROUGH 2019-2020

FUND NUMBERS		DISTRICT	2016-2017	2017-2018	2018-2019	2019-2020	2017-2018	2018-2019	2019-2020
			GROSS SECURED ASSESSED VALUE	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR			
1%	Bond								
COUNTYWIDE									
0001		SAN LUIS OBISPO COUNTY	46,793,290,038	49,420,452,912	52,324,074,797	55,151,409,171	5.61%	5.88%	5.40%
0110	0114	LOCAL UNITARY (Pipeline Right-of-Way)	6,391,061	6,160,505	6,283,667	6,409,290	-3.61%	2.00%	2.00%
0112	0114	UNITARY RAILROAD	8,785,623	9,575,988	9,775,713	9,620,370	9.00%	2.09%	-1.59%
0113	0114	UNITARY	2,875,907,402	3,000,155,764	2,910,753,883	2,350,446,277	4.32%	-2.98%	-19.25%
COUNTYWIDE TOTAL			49,684,374,124	52,436,345,169	55,250,888,060	57,517,885,108	5.54%	5.37%	4.10%
0007		AIR POLLUTION CONTROL	46,793,290,038	49,420,452,912	52,324,074,797	55,151,409,171	5.61%	5.88%	5.40%
SPECIAL REVENUE FUNDS									
0002		ROADS	22,330,249,897	23,438,539,368	24,720,077,794	26,019,520,043	4.96%	5.47%	5.26%
0026		COUNTY LIBRARY	42,592,197,014	44,956,975,502	47,598,844,561	50,147,951,690	5.55%	5.88%	5.36%
CEMETERY DISTRICTS									
0837		ARROYO GRANDE CEMETERY	9,967,146,753	10,477,546,824	11,037,931,632	11,635,207,072	5.12%	5.35%	5.41%
0843		ATASCADERO CEMETERY	3,860,538,170	4,067,291,841	4,288,620,878	4,483,303,588	5.36%	5.44%	4.54%
0844		CAMBRIA CEMETERY	2,374,696,868	2,476,620,778	2,586,254,123	2,686,370,897	4.29%	4.43%	3.87%
0845		CAYUCOS-MORRO BAY CEMETERY	3,521,246,820	3,774,546,797	4,000,282,621	4,178,503,055	7.19%	5.98%	4.46%
0847		PASO ROBLES CEMETERY	5,865,712,697	6,215,063,505	6,579,731,116	6,960,186,035	5.96%	5.87%	5.78%
0851		SAN MIGUEL CEMETERY	1,020,591,453	1,073,951,235	1,147,030,852	1,207,562,164	5.23%	6.80%	5.28%
0852		SANTA MARGARITA CEMETERY	398,858,886	439,307,818	460,500,511	453,116,351	10.14%	4.82%	-1.60%
0853		SHANDON CEMETERY	256,788,352	280,289,140	291,019,021	340,427,880	9.15%	3.83%	16.98%
0854		TEMPLETON CEMETERY	2,138,586,444	2,265,862,965	2,405,877,323	2,557,693,180	5.95%	6.18%	6.31%
CITIES									
0227	1101	ARROYO GRANDE	2,707,856,604	2,841,199,531	3,009,154,915	3,167,912,979	4.92%	5.91%	5.28%
0229		ATASCADERO	3,514,962,445	3,711,721,839	3,926,244,515	4,106,670,358	5.60%	5.78%	4.60%
0231	1100	GROVER BEACH & 2014 ROAD BOND	1,507,862,092	1,590,058,180	1,691,878,949	1,774,347,270	5.45%	6.40%	4.87%
0528		GROVER BEACH STREET LIGHTING	707,639,851	750,441,684	805,218,979	847,101,435	6.05%	7.30%	5.20%
0232		MORRO BAY	2,194,506,099	2,375,482,642	2,513,677,277	2,610,838,443	8.25%	5.82%	3.87%
0233	1125	PASO ROBLES	4,201,093,024	4,463,477,410	4,725,230,236	5,003,457,481	6.25%	5.86%	5.89%
0234		PISMO BEACH	2,938,652,372	3,127,823,038	3,304,138,748	3,521,611,971	6.44%	5.64%	6.58%
0235		SAN LUIS OBISPO	7,398,107,505	7,872,150,904	8,433,672,363	8,947,050,626	6.41%	7.13%	6.09%

COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2017-2018 THROUGH 2019-2020

FUND NUMBERS		DISTRICT	2016-2017	2017-2018	2018-2019	2019-2020	2017-2018	2018-2019	2019-2020
			GROSS SECURED ASSESSED VALUE	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR	PERCENTAGE OF GROWTH FROM PRIOR YEAR			
1%	Bond								
COMMUNITY SERVICE DISTRICTS									
0895		AVILA BEACH	207,560,009	223,854,852	239,812,994	258,499,976	7.85%	7.13%	7.79%
0896		AVILA BEACH IMP DIST #1	200,635,334	216,791,684	232,608,564	251,151,459	8.05%	7.30%	7.97%
0474		CALIFORNIA VALLEY	40,046,072	41,851,181	43,042,342	45,573,857	4.51%	2.85%	5.88%
0476		CAMBRIA	2,066,120,574	2,156,353,012	2,256,755,711	2,347,869,380	4.37%	4.66%	4.04%
0486		GROUND SQUIRREL HOLLOW	131,800,587	139,034,466	146,477,707	153,626,176	5.49%	5.35%	4.88%
0781		HERITAGE RANCH	454,435,368	484,354,323	515,515,600	547,388,036	6.58%	6.43%	6.18%
0479		INDEPENDENCE RANCH	42,131,564	43,245,858	45,601,277	47,744,154	2.64%	5.45%	4.70%
0483		LINNE	44,312,864	46,475,669	49,367,661	51,112,559	4.88%	6.22%	3.53%
0471		LOS OSOS	1,925,886,702	2,027,908,782	2,119,351,410	2,241,778,568	5.30%	4.51%	5.78%
0747		LOS OSOS ZONE A (Water)	830,855,523	872,430,209	915,193,152	957,799,282	5.00%	4.90%	4.66%
0748		LOS OSOS ZONE B (Fire)	1,921,026,762	2,019,956,273	2,111,003,596	2,233,126,340	5.15%	4.51%	5.79%
0750		LOS OSOS ZONE D (Lighting)	132,292,909	138,823,076	143,268,653	150,528,583	4.94%	3.20%	5.07%
0751		LOS OSOS ZONE E (Septic-Ltg)	20,002,925	20,919,608	21,278,359	22,621,921	4.58%	1.71%	6.31%
0752		LOS OSOS ZONE F (Septic-Ltg)	58,021,140	60,328,883	63,250,271	70,175,988	3.98%	4.84%	10.95%
0756		LOS OSOS ZONE G	243,609,972	255,240,905	267,637,881	280,245,511	4.77%	4.86%	4.71%
0757		LOS OSOS ZONE H	60,148,327	63,195,132	67,487,422	69,471,810	5.07%	6.79%	2.94%
0762		LOS OSOS ZONE J	1,949,940,668	2,049,546,246	2,142,855,660	2,264,719,420	5.11%	4.55%	5.69%
0763		LOS OSOS ZONE K	1,815,569,789	1,910,329,052	1,996,911,829	2,113,346,140	5.22%	4.53%	5.83%
0475		NIPOMO	1,563,409,451	1,662,029,112	1,760,058,142	1,828,875,688	6.31%	5.90%	3.91%
0480		NIPOMO SEWER MTNCE	15,554,292	16,836,719	17,852,267	19,277,308	8.24%	6.03%	7.98%
0481		NIPOMO DRAIN MTNCE	15,554,292	16,836,719	17,852,267	19,277,308	8.24%	6.03%	7.98%
0811		OCEANO	609,678,647	633,230,999	665,467,184	698,551,513	3.86%	5.09%	4.97%
0369		SAN MIGUEL	263,519,741	274,952,870	298,717,234	320,801,031	4.34%	8.64%	7.39%
0827		SAN MIGUEL FIRE	263,519,741	274,952,870	298,717,234	320,801,031	4.34%	8.64%	7.39%
0693		SAN MIGUEL LIGHTING	155,067,066	167,236,665	188,101,533	206,537,001	7.85%	12.48%	9.80%
0803		SAN MIGUEL SANITATION	139,373,519	147,003,125	159,826,196	170,446,733	5.47%	8.72%	6.65%
1172		SAN MIGUEL WTRWKS 1A BOND	11,306,998	11,731,372	11,731,372	11,731,372	3.75%	0.00%	0.00%
0477		SAN SIMEON ACRES	94,307,561	98,282,302	103,202,667	105,739,367	4.21%	5.01%	2.46%
0484		SQUIRE CANYON	40,141,958	41,733,896	45,266,038	48,606,470	3.97%	8.46%	7.38%
0478		TEMPLETON	1,084,392,587	1,153,261,767	1,223,955,002	1,313,636,662	6.35%	6.13%	7.33%

COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2017-2018 THROUGH 2019-2020

FUND NUMBERS		DISTRICT	2016-2017	2017-2018	2018-2019	2019-2020	2017-2018	2018-2019	2019-2020
			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>COUNTY SERVICE AREAS</u>									
0723		COUNTY SERVICE AREA # 1	217,196,457	230,156,017	242,355,049	252,233,797	5.97%	5.30%	4.08%
0724		COUNTY SERVICE AREA # 1 ZONE A	41,950,400	43,996,856	46,463,291	47,840,482	4.88%	5.61%	2.96%
0725		COUNTY SERVICE AREA # 1 ZONE B	16,670,930	17,705,460	18,567,256	19,108,150	6.21%	4.87%	2.91%
0726		COUNTY SERVICE AREA # 1 ZONE C	42,620,912	44,796,475	46,752,993	49,298,600	5.10%	4.37%	5.44%
0727		COUNTY SERVICE AREA # 1 ZONE D	17,572,954	19,338,726	20,745,316	22,282,009	10.05%	7.27%	7.41%
0741		COUNTY SERVICE AREA # 7	256,422,760	269,861,066	284,770,279	293,610,692	5.24%	5.52%	3.10%
0742		COUNTY SERVICE AREA # 7 ZONE A	220,802,069	228,585,463	241,458,133	249,575,568	3.53%	5.63%	3.36%
0743		COUNTY SERVICE AREA # 7 ZONE B	42,084,379	48,161,101	50,263,892	51,093,805	14.44%	4.37%	1.65%
0755		COUNTY SERVICE AREA # 10	1,136,205,990	1,196,901,444	1,272,040,940	1,342,608,760	5.34%	6.28%	5.55%
0675		COUNTY SERVICE AREA # 10 ZONE A	409,551,072	435,989,404	459,046,924	485,538,456	6.46%	5.29%	5.77%
0761		COUNTY SERVICE AREA # 12	97,131,210	102,149,155	104,817,681	109,108,476	5.17%	2.61%	4.09%
0773		COUNTY SERVICE AREA # 16	54,593,932	57,969,236	62,400,824	67,018,779	6.18%	7.64%	7.40%
0789	1189	COUNTY SERVICE AREA # 16-1 BOND	43,949,302	50,542,973	54,453,809	58,407,059	15.00%	7.74%	7.26%
0775		COUNTY SERVICE AREA # 17	40,566,095	42,398,745	43,612,977	45,573,857	4.52%	2.86%	4.50%
0777		COUNTY SERVICE AREA # 18	316,139,555	328,371,605	340,329,815	352,964,220	3.87%	3.64%	3.71%
0694		COUNTY SERVICE AREA # 23	121,401,532	125,820,460	135,076,158	140,638,585	3.64%	7.36%	4.12%
<u>COUNTY WATER DISTRICTS</u>									
0166		GARDEN FARMS WATER	28,071,166	29,734,553	32,197,948	33,770,896	5.93%	8.28%	4.89%
0198		* SANTA MARIA VALLEY WATER	142,849,086	150,828,996	156,159,393	160,680,186	5.59%	3.53%	2.89%
<u>FIRE DISTRICTS</u>									
0825		CAYUCOS FIRE	1,129,508,763	1,190,290,441	1,265,526,809	1,336,201,724	5.38%	6.32%	5.58%
0831		SANTA MARGARITA FIRE	121,401,532	125,820,460	135,076,158	140,638,585	3.64%	7.36%	4.12%

**COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2017-2018 THROUGH 2019-2020**

FUND NUMBERS		DISTRICT	2016-2017	2017-2018	2018-2019	2019-2020	2017-2018	2018-2019	2019-2020
			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>FLOOD CONTROL DISTRICTS</u>									
0651		FLOOD CONTROL ZONE 1	152,674,151	154,478,516	162,551,154	171,606,706	1.18%	5.23%	5.57%
0652		FLOOD CONTROL ZONE 1A	54,202,013	57,253,932	61,557,571	63,169,323	5.63%	7.52%	2.62%
0654		FLOOD CONTROL ZONE 3	8,130,623,334	8,578,895,687	9,072,722,706	9,594,814,005	5.51%	5.76%	5.75%
	1042	LOPEZ DAM RETROFIT BOND	8,130,623,334	8,578,895,687	9,072,722,706	9,594,814,005	5.51%	5.76%	5.75%
0656		FLOOD CONTROL ZONE 4	166,683,097	183,323,654	192,807,768	198,087,360	9.98%	5.17%	2.74%
0662		FLOOD CONTROL ZONE 9	9,274,196,401	9,842,696,530	10,507,232,034	11,128,365,805	6.13%	6.75%	5.91%
0666		FLOOD CONTROL ZONE 16	206,076,230	214,770,624	224,941,712	233,586,481	4.22%	4.74%	3.84%
0643		SLO COUNTY FLOOD CONTROL	46,793,290,038	49,420,452,912	52,324,074,797	55,151,409,171	5.61%	5.88%	5.40%
	0646	STATE WATER CONTRACT	46,793,290,038	49,420,452,912	52,324,074,797	55,151,409,171	5.61%	5.88%	5.40%
0647		NACIMIENTO WATER CONTRACT	46,793,290,038	49,420,452,912	52,324,074,797	55,151,409,171	5.61%	5.88%	5.40%
<u>HARBOR DISTRICT</u>									
0473		PORT SAN LUIS HARBOR	21,794,100,016	23,025,453,173	24,505,067,662	25,923,852,741	5.65%	6.43%	5.79%
<u>HOSPITAL DISTRICT</u>									
0213		CAMBRIA HEALTH CARE	2,370,822,578	2,472,535,751	2,582,142,536	2,682,150,143	4.29%	4.43%	3.87%
<u>LIGHTING DISTRICTS</u>									
0687		NIPOMO LIGHTING	934,060,596	990,460,418	1,050,075,013	1,097,587,933	6.04%	6.02%	4.52%
<u>RESOURCE CONSERVATION DISTRICTS</u>									
0368	*	CACHUMA RCD	185,725,578	195,064,743	203,437,529	209,784,136	5.03%	4.29%	3.12%
0858		SAN LUIS COASTAL RCD	4,082,373,097	4,301,642,509	4,578,327,262	4,827,792,120	5.37%	6.43%	5.45%
<u>SANITATION DISTRICTS</u>									
0223		CAYUCOS SANITARY	1,129,308,908	1,189,993,882	1,265,042,302	1,335,395,289	5.37%	6.31%	5.56%
0819		SOUTH SLO CO SANITATION	4,870,159,609	5,116,269,342	5,421,418,430	5,696,623,215	5.05%	5.96%	5.08%

COUNTY OF SAN LUIS OBISPO
SECURED ASSESSED VALUES & PERCENTAGE OF GROWTH BY DISTRICT
FOR FISCAL YEARS 2017-2018 THROUGH 2019-2020

FUND NUMBERS		DISTRICT	2016-2017 GROSS SECURED ASSESSED VALUE	2017-2018 GROSS SECURED ASSESSED VALUE	2018-2019 GROSS SECURED ASSESSED VALUE	2019-2020 GROSS SECURED ASSESSED VALUE	2017-2018 PERCENTAGE OF GROWTH FROM PRIOR YEAR	2018-2019 PERCENTAGE OF GROWTH FROM PRIOR YEAR	2019-2020 PERCENTAGE OF GROWTH FROM PRIOR YEAR
1%	Bond								
SCHOOL DISTRICTS									
ELEMENTARY									
1228	1524	* SANTA MARIA / BONITA JOINT ELEM	350,930	373,978	377,093	380,270	6.57%	0.83%	0.84%
HIGH									
1227	1525	* SANTA MARIA JT UN HIGH & 2000 BONDS	350,930	373,978	377,093	380,270	6.57%	0.83%	0.84%
	1526	* SANTA MARIA JT UN HIGH & 2004 BONDS	350,930	373,978	377,093	380,270	6.57%	0.83%	0.84%
	1528	* SANTA MARIA JT UN HIGH & 2016 BONDS	350,930	373,978	377,093	380,270	6.57%	0.83%	0.84%
UNIFIED									
1273	1276	ATASCADERO USD & 2010 GO BOND	4,808,961,453	5,070,820,892	5,335,126,012	5,553,430,338	5.45%	5.21%	4.09%
	1277	ATASCADERO USD 2014 GO BOND	4,808,961,453	5,070,820,892	5,335,126,012	5,553,430,338	5.45%	5.21%	4.09%
1223	1548	COAST UNIFIED & GO BOND 1998 A	3,596,043,792	3,761,716,261	3,952,431,157	4,126,862,522	4.61%	5.07%	4.41%
	1550	COAST UNIFIED & GO BOND 2002 A	2,381,384,545	2,483,691,292	2,593,674,989	2,694,451,159	4.30%	4.43%	3.89%
1205	1512	CAYUCOS ELEM & GO BOND 2004	1,214,659,247	1,278,024,969	1,358,756,168	1,432,411,363	5.22%	6.32%	5.42%
	1514	CAYUCOS ELEM & GO BOND 2004 & 2006	1,214,659,247	1,278,024,969	1,358,756,168	1,432,411,363	5.22%	6.32%	5.42%
1211	1520	* CUYAMA JOINT UNIFIED	45,979,278	47,427,777	49,823,521	54,290,872	3.15%	5.05%	8.97%
1253	1249	LUCIA MAR UNIF	13,182,446,026	13,873,325,772	14,703,618,196	15,518,578,271	5.24%	5.98%	5.54%
	1251	LUCIA MAR USD & BOND 2004, 2006	13,182,446,026	13,873,325,772	14,703,618,196	15,518,578,271	5.24%	5.98%	5.54%
	1252	LUCIA MAR USD & BOND 2016	13,182,446,026	13,873,325,772	14,703,618,196	15,518,578,271	5.24%	5.98%	5.54%
1225	1570	* PASO ROBLES USD & GO BOND 2006	8,004,446,033	8,457,312,945	8,950,961,133	9,448,315,010	5.66%	5.84%	5.56%
	1571	PASO ROBLES SFID & GO BOND 2016		0	7,545,759,797	7,972,795,834	N/A	N/A	N/A
1217		* PLEASANT VALLEY JT UN ELEM	223,441,926	230,900,211	242,039,237	251,261,310	3.34%	4.82%	3.81%
1221	1549	* SAN MIGUEL JT USD & GO BOND 2000	1,035,130,678	1,089,237,972	1,163,162,099	1,224,257,866	5.23%	6.79%	5.25%
	1559	SAN MIGUEL JT USD & GO BOND 2016	1,035,130,678	1,089,237,972	1,163,162,099	1,224,257,866	5.23%	6.79%	5.25%
1234	1236	SAN LUIS COASTAL USD & 2014 BOND	14,780,986,770	15,685,199,753	16,657,560,082	17,572,344,263	6.12%	6.20%	5.49%
1293	1545	* SHANDON UNIFIED & GO 2016	289,029,094	313,992,513	326,155,852	377,522,174	8.64%	3.87%	15.75%
1231	1232	TEMPLETON USD & GO BOND 2012	2,085,046,662	2,210,283,021	2,348,021,751	2,499,685,451	6.01%	6.23%	6.46%
COMMUNITY COLLEGE									
1303	1304	SAN LUIS OBISPO CCD & 2014 BOND	46,747,310,760	49,373,025,135	52,274,251,276	55,097,118,299	5.62%	5.88%	5.40%
1309	1534	* ALLAN HANCOCK JT COMM COLL	45,979,278	47,427,777	49,823,521	54,290,872	3.15%	5.05%	8.97%
1308		COUNTY SCHOOL SERVICE FUND	46,793,290,038	49,420,452,912	52,324,074,797	55,151,409,171	5.61%	5.88%	5.40%

* 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
2010-11	2,284,598,134	2,974,274,420	1,308,132,133	1,906,104,332	3,581,300,452	2,426,536,343	6,263,657,266
2011-12	2,236,901,490	2,905,011,491	1,269,692,767	1,867,471,671	3,484,258,244	2,401,020,597	6,170,252,021
2012-13	2,247,283,601	2,911,262,172	1,247,859,047	1,855,823,797	3,506,580,718	2,411,360,301	6,242,386,432
2013-14	2,345,409,164	3,016,930,596	1,309,746,639	1,920,123,997	3,697,225,947	2,494,248,353	6,448,319,651
2014-15	2,518,319,343	3,194,259,931	1,392,728,774	2,011,464,522	3,959,239,665	2,600,543,087	6,808,524,270
2015-16	2,626,453,316	3,378,519,547	1,465,324,529	2,111,267,803	4,175,978,567	2,768,678,531	7,275,302,056
2016-17	2,752,900,147	3,578,934,583	1,548,746,463	2,229,497,045	4,408,738,828	2,978,208,468	7,700,984,082
2017-18	2,886,907,748	3,775,528,569	1,627,337,660	2,403,871,523	4,654,349,039	3,171,340,541	8,203,159,369
2018-19	3,058,901,324	3,990,810,592	1,730,925,741	2,544,444,409	4,939,940,345	3,347,975,278	8,775,472,572
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

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
2010-11	-0.24%	-2.43%	-2.21%	-0.36%	-1.60%	-0.43%	-0.39%
2011-12	-2.09%	-2.33%	-2.94%	-2.03%	-2.71%	-1.05%	-1.49%
2012-13	0.46%	0.22%	-1.72%	-0.62%	0.64%	0.43%	1.17%
2013-14	4.37%	3.63%	4.96%	3.46%	5.44%	3.44%	3.30%
2014-15	7.37%	5.88%	6.34%	4.76%	7.09%	4.26%	5.59%
2015-16	4.29%	5.77%	5.21%	4.96%	5.47%	6.47%	6.86%
2016-17	4.81%	5.93%	5.69%	5.60%	5.57%	7.57%	5.85%
2017-18	4.87%	5.49%	5.07%	7.82%	5.57%	6.48%	6.52%
2018-19	5.96%	5.70%	6.37%	5.85%	6.14%	5.57%	6.98%
2019-20	5.34%	4.54%	4.95%	4.01%	5.80%	6.64%	5.89%