### **County of San Luis Obispo**



#### **ASSESSED VALUES, EXEMPTIONS AND GROWTH %**

2021 - 2022

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	
Local & Unitary Roll 10 Year Value Comparisons	
Assessed Value Growth Comparisons by District	

#### 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 XIIIA 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 \$77.6 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 2021-22 now totals \$1,27 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 23,020 properties under assessment relief, the County Assessor restored the Proposition 13 base value on 1,652 properties due to increased market values, leaving a total of 21,368 parcels remaining under the Proposition 8 assessment relief for the 2021-22 assessment year. With partial and full value restoration of numerous parcels, the total net value change resulting from Proposition 8 was a positive \$157,708,155 for the 2021-22 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 \$3.644 billion has been restored.

### COUNTY OF SAN LUIS OBISPO COUNTYWIDE ASSESSED VALUES & EXEMPTIONS FOR FISCAL YEAR 2021-2022

			SECUR	ED ASSESSED VAL	UES				UNSECU	JRED 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	61,580,150,966	(1,056,061,932)	60,524,089,034	(332,671,516)	60,191,417,518	1 Unsec	2,139,952,423	(97,188,428)	2,042,763,995	(42,000)	2,042,721,995
PIPELINE RIGHT-OF-WAY (Unitary)	Unitary	6,605,116	0	6,605,116	0	6,605,116	2					
SUB-TOTAL		61,586,756,082	(1,056,061,932)	60,530,694,150	(332,671,516)	60,198,022,634		2,139,952,423	(97,188,428)	2,042,763,995	(42,000)	2,042,721,995
AIRCRAFT	_						Aircraf	t 141,502,100	(1,582,800)	139,919,300	0	139,919,300
TOTAL LOCALLY ASSESSED		61,586,756,082	(1,056,061,932)	60,530,694,150	(332,671,516)	60,198,022,634		2,281,454,523 <b>(2)</b>	(98,771,228)	2,182,683,295	(42,000)	2,182,641,295
STATE ASSESSED								. ,				
LOCAL UTILITY (NON-UNITARY)	Sec'd	6,973,202	0	6,973,202	0	6,973,202	1					
UNITARY RAILROAD	Unitary	11,807,488	0	11,807,488	0	11,807,488	2					
UNITARY	Unitary	2,857,143,382	0	2,857,143,382	0	2,857,143,382	2					
TOTAL STATE ASSESSED		2,875,924,072	0	2,875,924,072	0	2,875,924,072						
TOTAL SECURED ASSESSED VALUES	Sec'd	61,587,124,168	(1,056,061,932)	60,531,062,236	(332,671,516)	60,198,390,720	1					
TOTAL UNITARY ASSESSED VALUES	Unitary	2,875,555,986	0	2,875,555,986	0	2,875,555,986	2					
TOTAL COMBINED ASSESSED VALUES		64,462,680,154 <b>(1)</b>	(1,056,061,932)	63,406,618,222	(332,671,516)	63,073,946,706					ates in which column of e the figure should be e	
		COMBI	NED SECURED, UN	SECURED & UNITA		LUES						

		сомві	NED SECURED, UN	SECURED & UNIT	ARY ASSESSED VAI	<u>LUES</u>	
		GROSS ASSESSED VALUE	OTHER EXEMPTIONS	ADJUSTED GROSS VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	TOTAL OF COMBINED EXEMPTIONS
LOCALLY ASSESSED - SECURED & UNSECURED			l				
SAN LUIS OBISPO COUNTYWIDE	Sec/Uns	63,720,103,389	(1,153,250,360)	62,566,853,029	(332,713,516)	62,234,139,513	(1,485,963,876)
PIPELINE RIGHT-OF-WAY (Unitary)	Unitary	6,605,116	0	6,605,116	0	6,605,116	0
SUB-TOTAL LOCALLY ASSESSED		63,726,708,505	(1,153,250,360)	62,573,458,145	(332,713,516)	62,240,744,629	(1,485,963,876)
AIRCRAFT	Aircraft	141,502,100	(1,582,800)	139,919,300	0	139,919,300	(1,582,800)
TOTAL LOCALLY ASSESSED	_	63,868,210,605	(1,154,833,160)	62,713,377,445	(332,713,516)	62,380,663,929	(1,487,546,676)
STATE ASSESSED							
LOCAL UTILITY	Secured	6,973,202	0	6,973,202	0	6,973,202	0
UNITARY	Unitary	2,868,950,870	0	2,868,950,870	0	2,868,950,870	0
TOTAL STATE ASSESSED		2,875,924,072	0	2,875,924,072	0	2,875,924,072	0
COMBINED ASSESSED VALUES							
SUB-TOTAL COMBINED ASSESSED VALUES	S/Uns/Unit	66,602,632,577	(1,153,250,360)	65,449,382,217	(332,713,516)	65,116,668,701	(1,485,963,876)
AIRCRAFT	Aircraft	141,502,100	(1,582,800)	139,919,300	0	139,919,300	(1,582,800)
TOTAL COMBINED ASSESSED VALUES	All	66,744,134,677	(1,154,833,160)	65,589,301,517	(332,713,516)	65,256,588,001	(1,487,546,676)
						(4)	(3)

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			SECURED & U	JTILITY			UNSECURED			
FUND NUMBERS	DISTRICT	ADJUSTED GROSS ASSESSED VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE %	AIRCRAFT (Not in totals)	ADJUSTED GROSS ASSESSED VALUE	HOMEOWNERS EXEMPTION	NET ASSESSED VALUE	BOND TAX RATE
BOND		(Net of Other Exempts	1				I hese	values do not include of	aircraft ———	
	COUNTYWIDE									
	SAN LUIS OBISPO COUNTY (Includes Non-Unitary) LOCAL UNITARY (Pipeline Right-of-Way) UNITARY RAILROAD UNITARY AIRCRAFT	60,531,062,236 6,605,116 11,807,488 2,857,143,382	332,671,516	60,198,390,720 6,605,116 11,807,488 2,857,143,382	0.16627 0.16627 0.16627	139,919,300	2,042,763,995	42,000	2,042,721,995	0.17197 0.17197 0.17197
	COUNTYWIDE TOTAL	63,406,618,222	332,671,516	63,073,946,706		139,919,300	2,042,763,995	42,000	2,042,721,995	
0007	AIR POLLUTION CONTROL	60,531,062,236	332,671,516	60,198,390,720		139,919,300	2,042,763,995	42,000	2,042,721,995	
	SPECIAL REVENUE FUNDS									
0002 0026	ROADS COUNTY LIBRARY	28,383,600,735 55,079,701,315	150,383,123 298,060,970	28,233,217,612 54.781.640.345		119,118,500 119.118.500	1,216,313,904 1.814.765.909		1,216,313,904 1.814.723.909	
0020	COUNT EIDIO WA	33,073,701,313	250,000,570	3 1,7 0 1,0 10,3 13		113,110,300	1,011,703,303	12,000	1,01 1,723,303	
	CEMETERY DISTRICTS									
0837 0843 0844 0845 0847 0851 0852 0853 0854	ARROYO GRANDE CEMETERY ATASCADERO CEMETERY CAMBRIA CEMETERY CAYUCOS-MORRO BAY CEMETERY PASO ROBLES CEMETERY SAN MIGUEL CEMETERY SANTA MARGARITA CEMETERY SHANDON CEMETERY TEMPLETON CEMETERY	12,654,786,919 4,880,577,641 2,889,279,121 4,588,153,721 7,605,442,876 1,348,733,669 502,280,700 343,136,952 2,772,487,864	73,516,818 42,943,734 11,013,800 18,642,746 45,664,495 6,480,600 3,633,000 1,267,000 14,649,372	12,581,270,101 4,837,633,907 2,878,265,321 4,569,510,975 7,559,778,381 1,342,253,069 498,647,700 341,869,952 2,757,838,492		153,500 2,979,000	180,892,919 74,077,906 11,578,662 38,667,405 191,418,922 19,484,230 10,292,263 2,832,603 133,462,072		180,892,919 74,077,906 11,578,662 38,667,405 191,418,922 19,484,230 10,292,263 2,832,603 133,462,072	
	CITIES									
0528 0232	ARROYO GRANDE ATASCADERO GROVER BEACH & 2014 ROAD BOND GROVER BEACH STREET LIGHTING MORRO BAY PASO ROBLES & 1999 BOND PISMO BEACH SAN LUIS OBISPO	3,454,891,671 4,465,099,259 1,934,959,720 926,292,647 2,850,729,636 5,451,360,921 3,849,966,464 10,140,453,830	26,398,879 38,906,134 12,621,337 13,653,141 34,610,546 12,454,002 43,644,354	3,428,492,792 4,426,193,125 1,922,338,383 926,292,647 2,837,076,495 5,416,750,375 3,837,512,462 10,096,809,476	0.08500	20,800,800	64,650,817 71,022,830 27,374,959 40,702,557 227,998,086 49,255,521 345,445,321	42,000	64,650,817 71,022,830 27,374,959 40,660,557 227,998,086 49,255,521 345,445,321	0.08500

			SECURED & U	TILITY			UNSECURED			
		ADJUSTED					ADJUSTED			
FUND		GROSS	HOMEOWNERS	NET	BOND		GROSS	HOMEOWNERS	NET	BOND
NUMBERS		ASSESSED	<b>EXEMPTION</b>	ASSESSED	TAX	AIRCRAFT	ASSESSED	EXEMPTION	ASSESSED	TAX
	DISTRICT	VALUE		VALUE	RATE %	(Not in totals)	VALUE	_	VALUE	RATE
BOND		(Net of Other Exempts	)	*******	10112 70	(**************************************		values do not include of a		
ВОМВ		(Net of Other Exempts	<u> </u>				- mese	values do not include of a	il Clair	
	COMMUNITY SERVICE DISTRICTS									
	COMMONITY SERVICE SISTRICTS									
0895	AVILA BEACH	294,241,705	161,000	294,080,705			2,547,696		2,547,696	
0896	AVILA BEACH IMPRVMNT DIST #1	286,668,570	161,000	286,507,570			2,547,696		2,547,696	
0474	CALIFORNIA VALLEY	46,208,215	357,000	45,851,215			19,019		19,019	
0476	CAMBRIA	2,532,330,483	10,271,800	2,522,058,683			8,635,096		8,635,096	
0486	GROUND SQUIRREL HOLLOW	166,466,953	1,561,000	164,905,953			54,852		54,852	
0781	HERITAGE RANCH	610,889,235	4,211,200	606,678,035			1,966,181		1,966,181	
0479	INDEPENDENCE RANCH	52,919,950	455,000	52,464,950			42,978		42,978	
0483	LINNE	54,870,834	434,000	54,436,834			226,067		226,067	
0471	LOS OSOS	2,447,377,502	21,591,197	2,425,786,305			25,359,712		25,359,712	
0747	LOS OSOS ZONE A (Water)	1,041,949,871	10,423,000	1,031,526,871			1,513,983		1,513,983	
0748	LOS OSOS ZONE B (Fire)	2,436,354,818	21,577,197	2,414,777,621			25,359,712		25,359,712	
0750	LOS OSOS ZONE D (Lighting)	163,802,060		162,914,460						
0751	LOS OSOS ZONE E (Septic-Ltg)	24,206,805		23,863,805			15,465		15,465	
0752	LOS OSOS ZONE F (Septic-Ltg)	75,943,688		75,215,688						
0756	LOS OSOS ZONE G	306,055,478		302,513,478			0		0	
0757	LOS OSOS ZONE H	75,715,964		74,966,964			11,440		11,440	
0762	LOS OSOS ZONE J	2,470,921,476		2,449,057,279			25,481,787		25,481,787	
0763	LOS OSOS ZONE K	2,304,730,765		2,284,021,568			25,309,123		25,309,123	
0475	NIPOMO	1,992,461,908	16,692,200	1,975,769,708			19,241,866		19,241,866	
0480	NIPOMO SEWER MTNCE	20,957,285		20,957,285			95,548		95,548	
0481	NIPOMO DRAIN MTNCE	20,957,285		20,957,285			95,548		95,548	
0811	OCEANO	766,009,150		759,930,750		153,500	8,308,778		8,308,778	
0369	SAN MIGUEL	361,484,005		358,945,805			1,080,910		1,080,910	
0827	SAN MIGUEL FIRE	361,484,005		358,945,805			1,080,910		1,080,910	
0693	SAN MIGUEL LIGHTING	245,006,861	2,251,200	242,755,661			910,198		910,198	
0803	SAN MIGUEL SANITATION	201,304,153		199,492,553			910,198		910,198	
0477	SAN SIMEON ACRES	113,930,917		113,552,917			1,470,317		1,470,317	
0484	SQUIRE CANYON	55,748,159	•	55,363,159			168,878		168,878	
0478	TEMPLETON	1,430,881,213	9,673,772	1,421,207,441			73,213,196		73,213,196	

			SECURED & U	TILITY			UNSECURED			
		ADJUSTED					ADJUSTED			
FUND		GROSS	HOMEOWNERS	NET	BOND		GROSS	HOMEOWNERS	NET	BOND
NUMBERS		ASSESSED	EXEMPTION	ASSESSED	TAX	AIRCRAFT	ASSESSED	EXEMPTION	ASSESSED	TAX
	DISTRICT	VALUE		VALUE	RATE %	(Not in totals)	VALUE		VALUE	RATE
BOND		(Net of Other Exempts	)	771202	10112 70	(**************************************		values do not include of a		.01.2
	1	,								
	COUNTY SERVICE AREAS									
0700	COLINITY CERVICE AREA WA	272 002 220	2740200	270 222 420			2 2 4 4 4 4 2		2 0 4 4 4 4 2	
0723	COUNTY SERVICE AREA # 1	273,982,330		270,233,130			2,844,412		2,844,412	
0724	COUNTY SERVICE AREA # 1 ZONE A	51,799,750	•	50,861,750			54,511		54,511	
0725	COUNTY SERVICE AREA # 1 ZONE B	21,146,149	•	20,859,149						
0726	COUNTY SERVICE AREA # 1 ZONE C	53,371,530	•	52,812,930						
0727	COUNTY SERVICE AREA # 1 ZONE D	24,278,643	376,600	23,902,043			45,996		45,996	
0741	COUNTY SERVICE AREA # 7	311,210,897	•	310,695,697			14,478,321		14,478,321	
0742	COUNTY SERVICE AREA # 7 ZONE A	271,269,623	480,200	270,789,423			28,047		28,047	
0743	COUNTY SERVICE AREA # 7 ZONE B	47,393,293	35,000	47,358,293			14,478,321		14,478,321	
0755	COUNTY SERVICE AREA # 10	1,491,804,757	3,733,800	1,488,070,957			3,734,866		3,734,866	
0675	COUNTY SERVICE AREA # 10 ZONE A	536,373,786		534,856,186			217,519		217,519	
0761	COUNTY SERVICE AREA # 12	116,868,916	•	116,595,916			2,289,834		2,289,834	
0773	COUNTY SERVICE AREA # 16	78,398,178	•	77,481,178			85,800		85,800	
0789	COUNTY SERVICE AREA # 16-1	65,101,166	•	64,261,166			85,800		85,800	
0775	COUNTY SERVICE AREA # 17	46,496,361	357,000	46,139,361			19,019		19,019	
0777	COUNTY SERVICE AREA # 18	379,439,156	2,205,000	377,234,156			697,301		697,301	
0694	COUNTY SERVICE AREA # 23	156,892,081	1,736,000	155,156,081			2,140,052		2,140,052	
	COUNTY WATER DISTRICTS									
0166	GARDEN FARMS WATER	36,438,654	427,000	36,011,654						
0198	*SANTA MARIA VALLEY WATER	181,792,617	•	181,792,617						
	FIRE DISTRICTS									
0825 0831	CSA 10-FIRE PROTECTION CAYUCOS SANTA MARGARITA FIRE	1,485,225,147 156,892,081	3,719,800 1,736,000	1,481,505,347 155,156,081			3,734,866 2,140,052		3,734,866 2,140,052	

			SECURED & U	JTILITY			UNSECURED			
		ADJUSTED					ADJUSTED			
FUND		GROSS	HOMEOWNERS	NET	BOND		GROSS	HOMEOWNERS	NET	BOND
NUMBERS		ASSESSED	<b>EXEMPTION</b>	ASSESSED	TAX	AIRCRAFT	ASSESSED	EXEMPTION	ASSESSED	TAX
	DISTRICT	VALUE		VALUE	RATE %	(Not in totals)	VALUE		VALUE	RATE
BOND		(Net of Other Exempts	)				These v	values do not include of	aircraft ———	
	FLOOD CONTROL DISTRICTS									
0651	FLOOD CONTROL ZONE 1	185,324,197	1,174,100	184,150,097		153,500	3,263,228		3,263,228	
0652	FLOOD CONTROL ZONE 1A	67,771,939	684,600	67,087,339			2,573,423		2,573,423	
0654	FLOOD CONTROL ZONE 3	10,486,143,380	59,050,618	10,427,092,762		153,500	165,123,028		165,123,028	
1042	LOPEZ DAM RETROFIT BOND	10,486,143,380	59,050,618	10,427,092,762	0.00600	153,500	165,123,028		165,123,028	0.00600
0656	FLOOD CONTROL ZONE 4	221,187,847	350,000	220,837,847			14,204,346		14,204,346	
0662	FLOOD CONTROL ZONE 9	12,545,095,246		12,493,921,692		115,894,000	437,155,324		437,155,324	
0666	FLOOD CONTROL ZONE 16	248,460,624	2,721,600	245,739,024			360,953		360,953	
0643	SLO COUNTY FLOOD CONTROL	60,531,062,236		60,198,390,720		139,919,300	2,042,763,995	•	2,042,721,995	
	STATE WATER CONTRACT	60,531,062,236	332,671,516	60,198,390,720	0.00400	139,919,300	2,042,763,995		2,042,721,995	0.00400
0647	SLO CO FCZ WCD (NACIMIENTO)	60,531,062,236	332,671,516	60,198,390,720		139,919,300	2,042,763,995	42,000	2,042,721,995	
	HARBOR DISTRICT									
0473	PORT SAN LUIS HARBOR	28,691,274,567	147,118,618	28,544,155,949		116,047,500	619,133,717		619,133,717	
	HOSPITAL DISTRICT									
0213	CAMBRIA HEALTH CARE	2,883,907,146	10,999,800	2,872,907,346			11,578,662		11,578,662	
	LIGHTING DISTRICTS									
0687	NIPOMO LIGHTING	1,204,374,789	10,775,800	1,193,598,989			17,251,311		17,251,311	
	RESOURCE CONSERVATION DISTRICTS									
0368	*CACHUMA RCD	234,946,457		234,946,457						
0858	SAN LUIS COASTAL RCD	5,292,642,111		5,292,642,111						
	SANITATION DISTRICTS									
0223	CAYUCOS SANITARY	1 494 242 161	2 712 000	1 490 620 261			2712066		2712066	
0223 0819	SOUTH SLO CO SANITATION	1,484,342,161 6,215,816,816	3,712,800	1,480,629,361 6,215,816,816			3,712,866 28,027,115		3,712,866 28,027,115	
0013	300 III 3EO CO 3ANITATION	0,213,610,610		0,213,010,010			20,027,113		20,027,113	
		1			1		1			I

			SECURED & U	JTILITY			UNSECURED			
		ADJUSTED					ADJUSTED			
FUND		GROSS	<b>HOMEOWNERS</b>	NET	BOND		GROSS	<b>HOMEOWNERS</b>	NET	BOND
NUMBERS		ASSESSED	<b>EXEMPTION</b>	ASSESSED	TAX	AIRCRAFT	ASSESSED	<b>EXEMPTION</b>	ASSESSED	TAX
	DISTRICT	VALUE		VALUE	RATE %	(Not in totals)	VALUE		VALUE	RATE
BOND		(Net of Other Exempts	)				These	values do not include of	aircraft —	
	SCHOOL DISTRICTS									
	ELEMENTARY									
1228 1524	*SANTA MARIA/BONITA JOINT ELEM	369,723	7,000	362,723	0.02019					0.02060
	HIGH SCHOOL DISTRICTS									
	5 *SANTA MARIA JT UN HIGH & 2000 BONDS	369,723	7,000	362,723	0.00091					0.00909
	5 *SANTA MARIA JT UN HIGH & 2004 BONDS	369,723	7,000	362,723	0.02991					0.02624
1528	3 *SANTA MARIA JT UN HIGH & 2016 BONDS	369,723	7,000	362,723	0.01590					0.02271
	UNIFIED SCHOOL DISTRICTS									
1273 1276	ATASCADERO UNIF & GO BOND 2010	6,026,922,247	49,191,934	5,977,730,313	0.05900		819,354,843		819,354,843	0.05900
	' ATASCADERO USD 2014 GO BOND	6,026,922,247	49,191,934	5,977,730,313	0.05904		819,354,843		819,354,843	0.05904
	COAST UNIFIED & GO BOND 1998	4,486,631,209	15,040,200	4,471,591,009	0.00700		17,984,555		17,984,555	0.00664
	COAST UNIFIED & GO BOND 2002	2,897,573,677	11,027,800	2,886,545,877	0.03210		11,631,186		11,631,186	0.03210
	CAYUCOS ELEM & GO BOND 2004 CAYUCOS ELEM & GO BOND 2004 & 2006	1,589,057,532 1,589,057,532	4,012,400	1,585,045,132 1,585,045,132	0.01760 0.01790		6,353,369 6,353,369		6,353,369 6,353,369	0.01760 0.01790
	CATOCOS ELEM & GO BOND 2004 & 2006 *CUYAMA JOINT UNIFIED & GO BOND 2016	57,977,379	4,012,400 0	57,977,379	0.01790		4,638,812		4,638,812	0.01790
	UCIA MAR USD & GO BOND 1997, 2005	16,950,040,621	103,489,418	16,846,551,203	0.04483	153,500	226,040,357		226,040,357	0.03331
	LUCIA MAR USD & BOND 2004, 2006	16,950,040,621	103,489,418	16,846,551,203	0.00000	153,500	226,040,357		226,040,357	0.00215
	LUCIA MAR USD & BOND 2016	16,950,040,621	103,489,418	16,846,551,203	0.03900	153,500	226,040,357		226,040,357	0.03900
	*PASO ROBLES USD & GO BOND 2006	10,328,151,894	57,292,895	10,270,858,999	0.01190	23,871,800	328,922,259		328,922,259	0.01190
1571	PASO ROBLES SFID & GO BOND 2016	8,692,455,785	49,653,095	8,642,802,690	0.04853	23,779,800	294,770,469		294,770,469	0.04853
1217	* PLEASANT VALLEY JT UN ELEM	268,851,268	1,012,200	267,839,068		92,000	14,667,560		14,667,560	
1221 1549	* SAN MIGUEL JT UN ELEM & 2000	1,366,844,841	6,627,600	1,360,217,241	0.04413		19,484,230		19,484,230	0.04413
1559	* SAN MIGUEL JT UN ELEM 2016 BOND	1,366,844,841	6,627,600	1,360,217,241	0.02855		19,484,230		19,484,230	0.02855
1234 1236	SAN LUIS COASTAL USD & 2014 GO BND	19,588,608,215	91,355,697	19,497,252,518	0.03900	115,894,000	524,672,521	42,000	524,630,521	0.03900
	5 *SHANDON UNIFIED & GO BOND 2016	380,094,764	1,288,000	378,806,764	0.02800		5,655,707		5,655,707	0.06000
	*SHANDON UNIFIED & GO BOND 2020	380,094,764	1,288,000	378,806,764	0.03200		5,655,707		5,655,707	0.00000
1231 1233	3 TEMPLETON USD & GO BOND 2012	2,712,266,184	15,006,372	2,697,259,812	0.05800		115,494,941		115,494,941	0.05800
	COMMUNITY COLLEGE DISTRICTS									
	SAN LUIS OBISPO CCD & 2014 BOND	60,473,084,857		60,140,413,341	0.01925	139,919,300	2,038,125,183	•	2,038,083,183	0.01925
1309 1534	I *ALLAN HANCOCK JT CCD & 2006 BOND	57,977,379	0	57,977,379	0.02385		4,638,812		4,638,812	0.02188
1308	COUNTY SCHOOL SERVICE FUND	60,531,062,236	332,671,516	60,198,390,720		139,919,300	2,042,763,995	42,000	2,042,721,995	

<sup>\*</sup> JOINT COUNTY DISTRICT

# 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
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%
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%

Values are net of "Other Exemptions", exclusive of Aircraft and prior to Homeowner's Exemption

			2018-2019	2019-2020	2020-2021	2021-2022	2019-2020	2020-2021	2021-2022
			GROSS	GROSS	GROSS	GROSS	PERCENTAGE	PERCENTAGE	PERCENTAGE
FU	JND		SECURED	SECURED	SECURED	SECURED	OF GROWTH	OF GROWTH	OF GROWTH
NUM	/IBERS		ASSESSED	ASSESSED	ASSESSED	ASSESSED	FROM	FROM	FROM
1%	Bond	DISTRICT	VALUE	VALUE	VALUE	VALUE	PRIOR YEAR	PRIOR YEAR	PRIOR YEAR
		COUNTYWIDE							
0001		SAN LUIS OBISPO COUNTY	52,324,074,797	55,151,409,171	58,104,312,489	60,531,062,236	5.40%	5.35%	4.18%
0110	0114	LOCAL UNITARY (Pipeline Right-of-Way)	6,283,667	6,409,290	6,537,435	6,605,116	2.00%	2.00%	1.04%
0112	0114	UNITARY RAILROAD	9,775,713	9,620,370	10,699,390	11,807,488	-1.59%	11.22%	10.36%
0113	0114	UNITARY	2,910,753,883	2,350,446,277	2,146,010,614	2,857,143,382	-19.25%	-8.70%	33.14%
		COUNTYWIDE TOTAL	55,250,888,060	57,517,885,108	60,267,559,928	63,406,618,222	4.10%	4.78%	5.21%
0007		AIR POLLUTION CONTROL	52,324,074,797	55,151,409,171	58,104,312,489	60,531,062,236	5.40%	5.35%	4.18%
		SPECIAL REVENUE FUNDS							
0002		ROADS	24,720,077,794	26,019,520,043	27,362,519,925	28,383,600,735	5.26%	5.16%	3.73%
0026		COUNTY LIBRARY	47,598,844,561	50,147,951,690	52,858,589,460	55,079,701,315	5.36%	5.41%	4.20%
		CEMETERY DISTRICTS							
0837		ARROYO GRANDE CEMETERY	11,037,931,632	11,635,207,072	12,212,931,393	12,654,786,919	5.41%	4.97%	3.62%
0843		ATASCADERO CEMETERY	4,288,620,878	4,483,303,588	4,688,731,283	4,880,577,641	4.54%	4.58%	4.09%
0844		CAMBRIA CEMETERY	2,586,254,123	2,686,370,897	2,802,767,588	2,889,279,121	3.87%	4.33%	3.09%
0845		CAYUCOS-MORRO BAY CEMETERY	4,000,282,621	4,178,503,055	4,392,531,733	4,588,153,721	4.46%	5.12%	4.45%
0847		PASO ROBLES CEMETERY	6,579,731,116	6,960,186,035	7,307,594,979	7,605,442,876	5.78%	4.99%	4.08%
0851		SAN MIGUEL CEMETERY	1,147,030,852	1,207,562,164	1,283,176,434	1,348,733,669	5.28%	6.26%	5.11%
0852		SANTA MARGARITA CEMETERY	460,500,511	453,116,351	484,729,060	502,280,700	-1.60%	6.98%	3.62%
0853		SHANDON CEMETERY	291,019,021	340,427,880	348,652,269	343,136,952	16.98%	2.42%	-1.58%
0854		TEMPLETON CEMETERY	2,405,877,323	2,557,693,180	2,662,864,840	2,772,487,864	6.31%	4.11%	4.12%
		CITIES							
0227	1101	ARROYO GRANDE	3,009,154,915	3,167,912,979	3,313,044,490	3,454,891,671	5.28%	4.58%	4.28%
0229		ATASCADERO	3,926,244,515	4,106,670,358	4,290,642,644	4,465,099,259	4.60%	4.48%	4.07%
0231	1100	GROVER BEACH & 2014 ROAD BOND	1,691,878,949	1,774,347,270	1,855,776,735	1,934,959,720	4.87%	4.59%	4.27%
0528		GROVER BEACH STREET LIGHTING	805,218,979	847,101,435	888,368,349	926,292,647	5.20%	4.87%	4.27%
0232		MORRO BAY	2,513,677,277	2,610,838,443	2,738,289,916	2,850,729,636	3.87%	4.88%	4.11%
0233	1125	PASO ROBLES	4,725,230,236	5,003,457,481	5,245,723,029	5,451,360,921	5.89%	4.84%	3.92%
0234		PISMO BEACH	3,304,138,748	3,521,611,971	3,721,356,583	3,849,966,464	6.58%	5.67%	3.46%
0235		SAN LUIS OBISPO	8,433,672,363	8,947,050,626	9,576,959,167	10,140,453,830	6.09%	7.04%	5.88%
				8					

		2018-2019	2019-2020	2020-2021	2021-2022	2019-2020	2020-2021	2021-2022
		GROSS	GROSS	GROSS	GROSS	PERCENTAGE	PERCENTAGE	PERCENTAGE
FUND		SECURED	SECURED	SECURED	SECURED	OF GROWTH	OF GROWTH	OF GROWTH
NUMBERS		ASSESSED	ASSESSED	ASSESSED	ASSESSED	FROM	FROM	FROM
1% Bond	DISTRICT	VALUE	VALUE	VALUE	VALUE	PRIOR YEAR	PRIOR YEAR	PRIOR YEAR
	COMMUNITY SERVICE DISTRICTS							
0895	AVILA BEACH	239,812,994	258,499,976	280,649,144	294,241,705	7.79%	8.57%	4.84%
0895	AVILA BEACH IMP DIST #1	232,608,564	251,151,459	273,153,660	286,668,570	7.73%	8.76%	4.95%
0474	CALIFORNIA VALLEY	43,042,342	45,573,857	46,098,567	46,208,215	5.88%	1.15%	0.24%
0474	CAMBRIA	2,256,755,711	2,347,869,380	2,445,938,961	2,532,330,483	4.04%	4.18%	3.53%
0476	GROUND SQUIRREL HOLLOW	146,477,707	153,626,176	160,528,736	166,466,953	4.88%	4.49%	3.70%
0781	HERITAGE RANCH	515,515,600	547,388,036	583,465,395	610,889,235	6.18%	6.59%	4.70%
0479	INDEPENDENCE RANCH	45,601,277	47,744,154	49,995,863	52,919,950	4.70%	4.72%	5.85%
0483	LINNE	49,367,661	51,112,559	52,613,688	54,870,834	3.53%	2.94%	4.29%
0471	LOS OSOS	2,119,351,410	2,241,778,568	2,346,335,736	2,447,377,502	5.78%	4.66%	4.31%
0747	LOS OSOS ZONE A (Water)	915,193,152	957,799,282	1,002,709,937	1,041,949,871	4.66%	4.69%	3.91%
0748	LOS OSOS ZONE B (Fire)	2,111,003,596	2,233,126,340	2,337,453,976	2,436,354,818	5.79%	4.67%	4.23%
0750	LOS OSOS ZONE D (Lighting)	143,268,653	150,528,583	155,339,464	163,802,060	5.07%	3.20%	5.45%
0751	LOS OSOS ZONE E (Septic-Ltg)	21,278,359	22,621,921	23,351,040	24,206,805	6.31%	3.22%	3.66%
0752	LOS OSOS ZONE F (Septic-Ltg)	63,250,271	70,175,988	73,680,600	75,943,688	10.95%	4.99%	3.07%
0756	LOS OSOS ZONE G	267,637,881	280,245,511	292,729,845	306,055,478	4.71%	4.45%	4.55%
0757	LOS OSOS ZONE H	67,487,422	69,471,810	71,710,397	75,715,964	2.94%	3.22%	5.59%
0762	LOS OSOS ZONE J	2,142,855,660	2,264,719,420	2,370,444,564	2,470,921,476	5.69%	4.67%	4.24%
0763	LOS OSOS ZONE K	1,996,911,829	2,113,346,140	2,212,017,537	2,304,730,765	5.83%	4.67%	4.19%
0475	NIPOMO	1,760,058,142	1,828,875,688	1,947,740,574	1,992,461,908	3.91%	6.50%	2.30%
0480	NIPOMO SEWER MTNCE	17,852,267	19,277,308	20,261,187	20,957,285	7.98%	5.10%	3.44%
0481	NIPOMO DRAIN MTNCE	17,852,267	19,277,308	20,261,187	20,957,285	7.98%	5.10%	3.44%
0811	OCEANO	665,467,184	698,551,513	734,880,900	766,009,150	4.97%	5.20%	4.24%
0369	SAN MIGUEL	298,717,234	320,801,031	343,589,400	361,484,005	7.39%	7.10%	5.21%
0827	SAN MIGUEL FIRE	298,717,234	320,801,031	343,589,400	361,484,005	7.39%	7.10%	5.21%
0693	SAN MIGUEL LIGHTING	188,101,533	206,537,001	228,025,935	245,006,861	9.80%	10.40%	7.45%
0803	SAN MIGUEL SANITATION	159,826,196	170,446,733	185,113,065	201,304,153	6.65%	8.60%	8.75%
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	103,202,667	105,739,367	109,583,218	113,930,917	2.46%	3.64%	3.97%
0484	SQUIRE CANYON	45,266,038	48,606,470	53,453,069	55,748,159	7.38%	9.97%	4.29%
0478	TEMPLETON	1,223,955,002	1,313,636,662	1,362,502,895	1,430,881,213	7.33%	3.72%	5.02%

		2018-2019	2019-2020	2020-2021	2021-2022	2019-2020	2020-2021	2021-2022
		GROSS	GROSS	GROSS	GROSS	PERCENTAGE	PERCENTAGE	PERCENTAGE
FUND		SECURED	SECURED	SECURED	SECURED	OF GROWTH	OF GROWTH	OF GROWTH
NUMBERS		ASSESSED	ASSESSED	ASSESSED	ASSESSED	FROM	FROM	FROM
1% Bond	DISTRICT	VALUE	VALUE	VALUE	VALUE	PRIOR YEAR	PRIOR YEAR	PRIOR YEAR
	<b>COUNTY SERVICE AREAS</b>							
0723	COUNTY SERVICE AREA # 1	242,355,049	252,233,797	265,425,809	273,982,330	4.08%	5.23%	3.22%
0724	COUNTY SERVICE AREA # 1 ZONE A	46,463,291	47,840,482	49,677,541	51,799,750	2.96%	3.84%	4.27%
0725	COUNTY SERVICE AREA # 1 ZONE B	18,567,256	19,108,150	20,600,250	21,146,149	2.91%	7.81%	2.65%
0726	COUNTY SERVICE AREA # 1 ZONE C	46,752,993	49,298,600	51,785,110	53,371,530	5.44%	5.04%	3.06%
0727	COUNTY SERVICE AREA # 1 ZONE D	20,745,316	22,282,009	23,515,845	24,278,643	7.41%	5.54%	3.24%
0741	COUNTY SERVICE AREA # 7	284,770,279	293,610,692	297,856,743	311,210,897	3.10%	1.45%	4.48%
0742	COUNTY SERVICE AREA # 7 ZONE A	241,458,133	249,575,568	258,831,241	271,269,623	3.36%	3.71%	4.81%
0743	COUNTY SERVICE AREA # 7 ZONE B	50,263,892	51,093,805	46,309,437	47,393,293	1.65%	-9.36%	2.34%
0755	COUNTY SERVICE AREA # 10	1,272,040,940	1,342,608,760	1,418,858,287	1,491,804,757	5.55%	5.68%	5.14%
0675	COUNTY SERVICE AREA # 10 ZONE A	459,046,924	485,538,456	508,627,042	536,373,786	5.77%	4.76%	5.46%
0761	COUNTY SERVICE AREA # 12	104,817,681	109,108,476	111,580,220	116,868,916	4.09%	2.27%	4.74%
0773	COUNTY SERVICE AREA # 16	62,400,824	67,018,779	71,896,290	78,398,178	7.40%	7.28%	9.04%
0789 1189	COUNTY SERVICE AREA # 16-1 BOND	54,453,809	58,407,059	61,933,978	65,101,166	7.26%	6.04%	5.11%
0775	COUNTY SERVICE AREA # 17	43,612,977	45,573,857	46,388,907	46,496,361	4.50%	1.79%	0.23%
0777	COUNTY SERVICE AREA # 18	340,329,815	352,964,220	366,122,230	379,439,156	3.71%	3.73%	3.64%
0694	COUNTY SERVICE AREA # 23	135,076,158	140,638,585	149,915,419	156,892,081	4.12%	6.60%	4.65%
	<b>COUNTY WATER DISTRICTS</b>							
0166	GARDEN FARMS WATER	32,197,948	33,770,896	35,160,695	36,438,654	4.89%	4.12%	3.63%
0198	* SANTA MARIA VALLEY WATER	156,159,393	160,680,186	176,973,074	181,792,617	2.89%	10.14%	2.72%
	FIRE DISTRICTS							
0825	CAYUCOS FIRE	1,265,526,809	1,336,201,724	1,412,290,674	1,485,225,147	5.58%	5.69%	5.16%
0831	SANTA MARGARITA FIRE	135,076,158	140,638,585	149,915,419	156,892,081		6.60%	4.65%
	CAYUCOS FIRE							

		2018-2019	2019-2020	2020-2021	2021-2022	2019-2020	2020-2021	2021-2022
		GROSS	GROSS	GROSS	GROSS	PERCENTAGE	PERCENTAGE	PERCENTAGE
FUND		SECURED	SECURED	SECURED	SECURED	OF GROWTH	OF GROWTH	OF GROWTH
NUMBERS		ASSESSED	ASSESSED	ASSESSED	ASSESSED	FROM	FROM	FROM
1% Bond	DISTRICT	VALUE	VALUE	VALUE	VALUE	PRIOR YEAR	PRIOR YEAR	PRIOR YEAR
	FLOOD CONTROL DISTRICTS							
0651	FLOOD CONTROL ZONE 1	162,551,154	171,606,706	180,575,401	185,324,197	5.57%	5.23%	2.63%
0652	FLOOD CONTROL ZONE 1A	61,557,571	63,169,323	66,826,880	67,771,939	2.62%	5.79%	1.41%
0654	FLOOD CONTROL ZONE 3	9,072,722,706	9,594,814,005	10,082,823,474	10,486,143,380	5.75%	5.09%	4.00%
1042	LOPEZ DAM RETROFIT BOND	9,072,722,706	9,594,814,005	10,082,823,474	10,486,143,380	5.75%	5.09%	4.00%
0656	FLOOD CONTROL ZONE 4	192,807,768	198,087,360	215,416,380	221,187,847	2.74%	8.75%	2.68%
0662	FLOOD CONTROL ZONE 9	10,507,232,034	11,128,365,805	11,869,347,171	12,545,095,246	5.91%	6.66%	5.69%
0666	FLOOD CONTROL ZONE 16	224,941,712	233,586,481	242,829,342	248,460,624	3.84%	3.96%	2.32%
0643	SLO COUNTY FLOOD CONTROL	52,324,074,797	55,151,409,171	58,104,312,489	60,531,062,236	5.40%	5.35%	4.18%
0646		52,324,074,797	55,151,409,171	58,104,312,489	60,531,062,236	5.40%	5.35%	4.18%
0647	NACIMIENTO WATER CONTRACT	52,324,074,797	55,151,409,171	58,104,312,489	60,531,062,236	5.40%	5.35%	4.18%
	HARBOR DISTRICT							
0473	PORT SAN LUIS HARBOR	24,505,067,662	25,923,852,741	27,492,319,455	28,691,274,567	5.79%	6.05%	4.36%
	HOSPITAL DISTRICT							
0213	CAMBRIA HEALTH CARE	2,582,142,536	2,682,150,143	2,797,434,514	2,883,907,146	3.87%	4.30%	3.09%
	LIGHTING DISTRICTS							
0687	NIPOMO LIGHTING	1,050,075,013	1,097,587,933	1,183,188,181	1,204,374,789	4.52%	7.80%	1.79%
	RESOURCE CONSERVATION DISTRICTS							
0368	* CACHUMA RCD	203,437,529	209,784,136	227,220,943	234,946,457	3.12%	8.31%	3.40%
0858	SAN LUIS COASTAL RCD	4,578,327,262	4,827,792,120	5,097,540,979	5,292,642,111	5.45%	5.59%	3.83%
	SANITATION DISTRICTS							
0223	CAYUCOS SANITARY	1,265,042,302	1,335,395,289	1,411,433,313	1,484,342,161	5.56%	5.69%	5.17%
0819	SOUTH SLO CO SANITATION	5,421,418,430	5,696,623,215	5,964,622,384	6,215,816,816	5.08%	4.70%	4.21%

		2018-2019	2019-2020	2020-2021	2021-2022	2019-2020	2020-2021	2021-2022
		GROSS	GROSS	GROSS	GROSS	PERCENTAGE	PERCENTAGE	PERCENTAGE
F	FUND	SECURED	SECURED	SECURED	SECURED	OF GROWTH	OF GROWTH	OF GROWTH
NUI	JMBERS	ASSESSED	ASSESSED	ASSESSED	ASSESSED	FROM	FROM	FROM
1%	Bond DISTRICT	VALUE	VALUE	VALUE	VALUE	PRIOR YEAR	PRIOR YEAR	PRIOR YEAR
	SCHOOL DISTRICTS							
	ELEMENTARY							
1228	3 1524 * SANTA MARIA / BONITA JOINT ELEM	377,093	380,270	383,511	369,723	0.84%	0.85%	-3.60%
	HIGH							
1227	7 1525 *SANTA MARIA JT UN HIGH & 2000 BONDS	377,093	380,270	383,511	369,723	0.84%	0.85%	-3.60%
	1526 * SANTA MARIA JT UN HIGH & 2004 BONDS	377,093	380,270	383,511	369,723	0.84%	0.85%	-3.60%
	1528 *SANTA MARIA JT UN HIGH & 2016 BONDS	377,093	380,270	383,511	369,723	0.84%	0.85%	-3.60%
	UNIFIED							
1273	3 1276 ATASCADERO USD & 2010 GO BOND	5,335,126,012	5,553,430,338	5,807,403,131	6,026,922,247	4.09%	4.57%	3.78%
	1277 ATASCADERO USD 2014 GO BOND	5,335,126,012	5,553,430,338	5,807,403,131	6,026,922,247	4.09%	4.57%	3.78%
1223	3 1548 COAST UNIFIED & GO BOND 1998 A	3,952,431,157	4,126,862,522	4,324,795,362	4,486,631,209	4.41%	4.80%	3.74%
	1550 COAST UNIFIED & GO BOND 2002 A	2,593,674,989	2,694,451,159	2,811,403,581	2,897,573,677	3.89%	4.34%	3.07%
1205	5 1512 CAYUCOS ELEM & GO BOND 2004	1,358,756,168	1,432,411,363	1,513,391,781	1,589,057,532	5.42%	5.65%	5.00%
	1514 CAYUCOS ELEM & GO BOND 2004 & 20	06 1,358,756,168	1,432,411,363	1,513,391,781	1,589,057,532	5.42%	5.65%	5.00%
1211	1520 * CUYAMA JOINT UNIFIED	49,823,521	54,290,872	54,971,454	57,977,379	8.97%	1.25%	5.47%
1253	3 1249 LUCIA MAR UNIF	14,703,618,196	15,518,578,271	16,374,892,371	16,950,040,621	5.54%	5.52%	3.51%
	1251 LUCIA MAR USD & BOND 2004, 2006	14,703,618,196	15,518,578,271	16,374,892,371	16,950,040,621	5.54%	5.52%	3.51%
	1252 LUCIA MAR USD & BOND 2016	14,703,618,196	15,518,578,271	16,374,892,371	16,950,040,621	5.54%	5.52%	3.51%
1225	5 1570 * PASO ROBLES USD & GO BOND 2006	8,950,961,133	9,448,315,010	9,927,048,562	10,328,151,894	5.56%	5.07%	4.04%
	1571 PASO ROBLES SFID & GO BOND 2016	7,545,759,797	7,972,795,834	8,367,168,875	8,692,455,785	N/A	N/A	N/A
1217	7 * PLEASANT VALLEY JT UN ELEM	242,039,237	251,261,310	259,316,508	268,851,268	3.81%	3.21%	3.68%
1221	1549 * SAN MIGUEL JT USD & GO BOND 2000	1,163,162,099	1,224,257,866	1,300,563,179	1,366,844,841	5.25%	6.23%	5.10%
	1559 SAN MIGUEL JT USD & GO BOND 2016	1,163,162,099	1,224,257,866	1,300,563,179	1,366,844,841	5.25%	6.23%	5.10%
1234	1 1236 SAN LUIS COASTAL USD & 2014 BOND	16,657,560,082	17,572,344,263	18,627,473,164	19,588,608,215	5.49%	6.00%	5.16%
1293	3 1545 * SHANDON UNIFIED & GO 2016	326,155,852	377,522,174	385,618,826	380,094,764	15.75%	2.14%	-1.43%
	1546 * SHANDON UNIFIED & GO 2020	326,155,852	377,522,174	385,618,826	380,094,764	15.75%	2.14%	-1.43%
1231	1232 TEMPLETON USD & GO BOND 2012	2,348,021,751	2,499,685,451	2,601,726,108	2,712,266,184	6.46%	4.08%	4.25%
	COMMUNITY COLLEGE							
1303	3 1304 SAN LUIS OBISPO CCD & 2014 BOND	52,274,251,276	55,097,118,299	58,049,341,035	60,473,084,857	5.40%	5.36%	4.18%
1309	9 1534 * ALLAN HANCOCK JT COMM COLL	49,823,521	54,290,872	54,971,454	57,977,379	8.97%	1.25%	5.47%
1308	COUNTY SCHOOL SERVICE FUND	52,324,074,797	55,151,409,171	58,104,312,489	60,531,062,236	5.40%	5.35%	4.18%

<sup>\*</sup> JOINT COUNTY DISTRICT

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

Fiscal	Arroyo	Atascadero	Grover	Morro	Paso	Pismo	San Luis
Year	Grande	Atastauero	Beach	Вау	Robles	Beach	Obispo
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
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

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

Fiscal	Arroyo	Atascadero	Grover	Morro	Paso	Pismo	San Luis
Year	Grande	Atastauero	Beach	Bay	Robles	Beach	Obispo
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%
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%