

ISLAND COUNTY ASSESSOR'S OFFICE

# Annual Report for 2011 Taxes

Based upon 2010 Assessment

**PHONES:**  
Central and North Whidbey Island 360-679-7303  
South Whidbey Island 360-321-5111  
Camano Island 360-629-4522

**Webpage:**  
[www.islandcounty.net/Assessor/](http://www.islandcounty.net/Assessor/)

**PHYSICAL ADDRESS:** Administration Building, Room 208  
1 N.E. 7<sup>th</sup> St, Coupeville, WA 98239-5000  
**MAILING ADDRESS:**  
PO Box 5000, Coupeville, WA 98239-5000

## A MESSAGE FROM YOUR COUNTY ASSESSOR

This report explains how your ad-valorem property taxes were apportioned in the 2011 tax year. Please review it and let us know if the staff or I can provide you with any additional information.

The *total assessed value* of Island County declined by approximately 10% from 2009 to 2010, the assessment year upon which 2011 taxes are based. *Individual values* declined an average of about 13% if they had no new construction during 2010. Historically, most taxpayers experience a modest increase in their property tax from one year to the next, regardless of the changes in value that occur. The total *property taxes levied* in Island County decreased by approximately 3% overall in 2011 when compared with 2010.

The average *property tax rate* increased from \$7.25 in the 2010 tax year to \$7.91 per thousand of assessed valuation in the 2011 tax year, primarily because of a sharp decline in assessed values. The property tax rate is calculated by dividing the tax to be collected for each district by the total assessed value of the district.

Voted levies for bonds to fund capital improvements, local schools, EMS, libraries, and parks and recreation districts still account for the greatest increases in taxes each year. Excluding benefit assessments, voted levies will account for around 32% to 48% of your property tax bill in 2011, depending upon where your property is located.

Island County statistically updates the assessed value of each parcel every year. The appraisers regularly inspect one-sixth of the county annually and inspect all new construction each year. The annual assessment provides a more uniform system of taxation.

Ad valorem property taxes are budget driven. Eighty percent or more of the government services used by citizens come from local government. Most of these services provided by local government are considered essential by the

public, such as roads, police, fire, ambulance, building codes, public health, and elections. For these reasons, local governments throughout the world rely upon property tax as a means of providing a stable level of services to the public.

Budgeted property taxes in Washington may be increased no more than 1% each year to allow a districts regular levies to adapt to inflation. To adapt to growth, state law allows districts to increase any regular levy by collecting the additional taxes on any new construction, improvements to land, the aggregate increases in state valued utilities, the addition of any new wind turbines, and annexations. These increases do not affect most taxpayers.

Unless taxpayers approve “lid lifts”, the 1% levy limit is the only increase in the regular levy that applies to the majority of taxpayers from year to year. Regular taxing districts also receive minimal increases from new construction and improvements to land, which helped supplement their budgets to some extent.

The assessor’s office is required to maintain and update a complete set of parcel maps for the county. Our office is working to provide an on-line, GIS mapping system to the public. It will require some consultation, cooperation, and planning with other county departments who will be adding additional layers to the maps.

I want to encourage property owners to review their annual assessment notices each year. If you feel that the valuation does not reflect the fair market value of your property, please contact our office or the Island County Board of Equalization. You may contact our office toll-free from North or Central Whidbey, from South Whidbey, or Camano Island by using the directory on the first page of this booklet. I look forward to your comments.

Sincerely,

A handwritten signature in cursive script that reads "Mary Engle". The signature is written in black ink and is positioned above the printed name and title.

Mary Engle  
Island County Assessor

## **WHAT ARE THE LIMITS FOR REGULAR LEVIES?**

Regular levies are limited each year to the lesser of:

- the statutory rate limit multiplied by the assessed (taxable) value of the district,
- a one percent (1%) increase in the highest lawful levy from the previous year plus additional amounts that could have been levied for
  - any new construction,
  - improvements to land,
  - aggregate increases in state valued utilities,
  - any new wind turbines, and
  - any annexations;
- the certified budget submitted by the district to the county;
- the amount specified in the annual ordinance or resolution to increase the levy; or
- a prorated amount when the sum of the regular levies for any tax area exceeds 1% of the assessed value or when the sum of the regular levies, excluding the state levy, exceeds \$5.90 per thousand of assessed valuation.

## **WHAT ARE THE LIMITS FOR VOTER-APPROVED, EXCESS LEVIES?**

With some exceptions, it's primarily up to the voters.

## **HOW WERE THE 2011 PROPERTY TAX RATES CALCULATED?**

In the simplest terms, *property tax rates* are calculated by dividing the *amount of property taxes* a district lawfully levied by the *total assessed value* of the district as of January 1 of the year prior to the year the tax statements are mailed. The chart on the following pages summarizes the levy rate calculations for the 2011 tax year.

## 2010 & 2011 LOCAL REAL AND PERSONAL PROPERTY TAXES BY TAXING DISTRICT AND LEVY

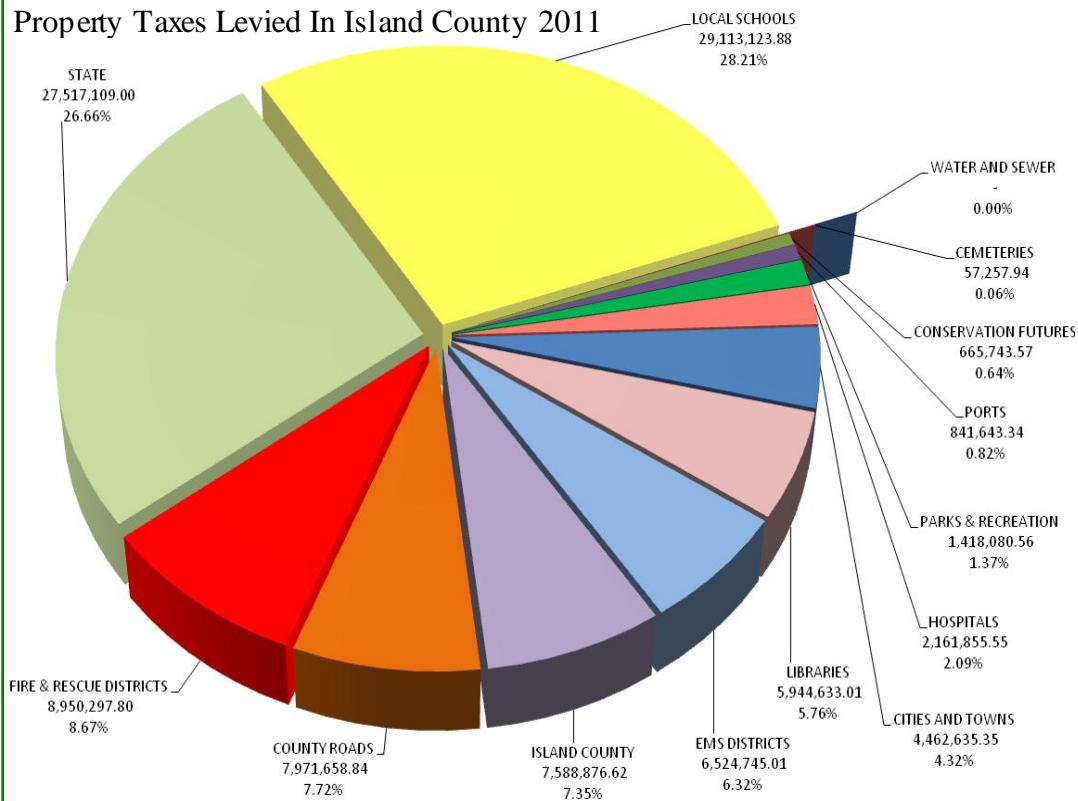
DISTRICT	LEVY	2010 TAX YEAR			2011 TAX YEAR		
		Taxable Valuation	Levy Rate	Local Prop Tax	Taxable Valuation	Levy Rate	Local Prop Tax
<b>STATE</b>							
School Levy	Reg	14,628,002,577.85	1.91908519	28,072,383.11	13,048,482,415	2.1088359646	27,517,109.00
<b>ISLAND COUNTY</b>							
Current Expense	Reg	14,629,093,831.85	0.48876238	7,150,150.72	13,049,490,027	0.5570458390	7,269,164.12
Mental health	Reg	14,629,093,831.85	0.01250000	182,863.67	13,049,490,027	0.0122500000	159,856.25
Developmental Disabilities	Reg	14,629,093,831.85	0.01250000	182,863.67	13,049,490,027	0.0122500000	159,856.25
Veteran's Assistance	Reg	14,629,093,831.85	0.00000000	0.00	13,049,490,027	0.00000000	0.00
TOTAL			0.51376238	7,515,878.06		0.5815458390	7,588,876.62
<b>CONSERVATION FUTURES</b>							
Island County	Reg	14,629,093,831.85	0.04506337	659,236.27	13,049,490,027	0.0510168266	665,743.57
<b>COUNTY ROADS</b>							
Island County	Reg	12,238,032,870.00	0.64363807	7,876,863.86	10,887,951,462	0.7321541493	7,971,658.84
<b>LIBRARIES</b>							
Coupeville Lib Cap Fac Imp Area	VBond	2,295,822,885.00	0.07398609	169,858.96	2,038,733,715	0.0882444158	179,906.87
Sno-Isle Library	Reg	14,356,002,982.85	0.40000000	5,742,401.19	12,792,214,215	0.4506433400	5,764,726.14
TOTAL				5,912,260.15			5,944,633.01
<b>CITIES AND TOWNS</b>							
Coupeville	Reg	285,804,461.00	1.15038852	328,786.17	263,362,160	1.2830522426	337,907.41
Langley	Reg	273,090,849.00	1.38154205	377,286.49	257,275,812	1.4565275184	374,729.30
Oak Harbor	Reg	1,832,165,651.85	2.04456654	3,745,984.59	1,640,900,593	2.2853295660	3,749,998.64
<b>Expired</b>	VBond	1,818,600,667.00	0.13968983	254,040.02	0	0	0
TOTAL				4,706,097.27			4,462,635.35
<b>FIRE &amp; RESCUE DISTRICTS</b>							
Camano #1	Reg	3,439,321,289.00	0.88197634	3,033,400.01	3,139,570,989	1.6755921052	3,089,890.69
	VBond	3,387,923,916.00	0.16761316	567,860.63	3,085,978,729	0.1914160185	590,705.76
North Whidbey #2	Reg	2,216,476,793.00	0.63105576	1,398,720.45	2,003,497,295	0.7022921436	1,407,040.41
South Whidbey #3	Reg	4,317,675,183.00	0.51921676	2,241,809.32	3,825,605,729	0.5903868250	2,258,587.22
Central Whidbey #5	Reg	1,842,888,837.00	0.85677714	1,578,945.03	1,645,245,774	0.9749751346	1,604,073.72
TOTAL				8,820,735.44			8,950,297.80
<b>EMS DISTRICTS</b>							
Whidbey (Hospital)	VReg	10,926,216,699.85	0.46827008	5,116,420.37	9,705,059,868	0.5000000000	4,852,529.93
Camano (FD #1)	VReg	3,702,877,132.00	0.50000000	1,851,438.57	3,344,430,159	0.5000000000	1,672,215.08
TOTAL				6,967,858.94			6,524,745.01
<b>HOSPITALS</b>							
Whidbey Is Public Hospital	Reg	10,926,216,699.85	0.07741869	845,893.38	9,705,059,868	0.0876797126	850,936.86
	VBond	10,813,302,134.00	0.12080978	1,306,352.65	9,584,509,941	0.1367747223	1,310,918.69
TOTAL			0.19822847	2,152,246.03			2,161,855.55

## 2010 & 2011 LOCAL REAL AND PERSONAL PROPERTY TAXES BY TAXING DISTRICT AND LEVY

DISTRICT	LEVY	2010 TAX YEAR			2011 TAX YEAR			
		Taxable Valuation	Levy Rate	Local Prop Tax	Taxable Valuation	Levy Rate	Local Prop Tax	
<b>LOCAL SCHOOLS</b>								
Oak Harbor #201	VM&O	3,885,959,702.00	0.79766467	3,099,692.76	3,474,786,058	0.9207993704	3,199,580.81	
	VBond	3,885,959,702.00	1.51549015	5,889,133.65	3,474,786,058	1.7361829107	6,032,864.17	
Coupeville #204	VM&O	2,295,822,885.00	0.87958116	2,019,362.56	2,038,733,715	1.1513653635	2,347,327.38	
	VBond	2,295,822,885.00	0.86394859	1,983,472.94	2,038,733,715	1.0344613329	2,108,991.20	
	<b>New</b> VCaP	0	0	0	2,038,733,715	0.1470933283	299,884.13	
Stanwood/Camano #205/401	VM&O	3,651,479,759.00	1.66568814	6,082,226.53	3,290,837,899	1.9394936972	6,382,559.36	
	VBond	3,651,479,759.00	1.08816790	3,973,423.06	3,290,837,899	1.1572266394	3,808,245.28	
South Whidbey #206	VM&O	4,631,519,547.00	0.82018642	3,798,709.44	4,070,990,168	0.9769691876	3,977,231.96	
	<b>Expired</b> VBond	4,631,519,547.00	0.67549951	3,128,589.18	0	0	0	
	<b>Expired</b> VTran	4,631,519,547.00	0.02157457	99,923.04	0	0	0	
	VCaP	4,631,519,547.00	0.20495834	949,268.56	4,070,990,168	0.2349402842	956,439.59	
	<b>TOTAL</b>			31,023,801.72			29,113,123.88	
<b>PARKS &amp; RECREATION</b>								
North Whidbey	VReg	3,925,135,795.85	0.13782913	540,998.05	3,515,356,691	0.1542112985	542,107.72	
South Whidbey	VReg	4,682,141,690.00	0.15000000	702,321.25	4,125,163,737	0.1499999999	618,774.56	
	VBond	4,631,519,547.00	0.05447728	252,312.59	4,070,990,168	0.0631783100	257,198.28	
	<b>TOTAL</b>			1,495,631.89			1,418,080.56	
<b>PORTS</b>								
Coupeville	Reg	2,318,939,214.00	0.14937197	346,384.52	2,064,539,440	0.1698473195	350,656.49	
South Whidbey	Reg	4,682,141,690.00	0.10346503	484,437.93	4,125,163,737	0.1190223907	490,986.85	
	<b>TOTAL</b>			830,822.45			841,643.34	
<b>CEMETERIES</b>								
North Whidbey #1	Reg	3,925,135,795.85	0.00550545	21,609.64	29,113,123.88	0.0076294619	26,820.28	
Central Whidbey #2	Reg	2,318,939,214.00	0.01293888	30,004.48	2,064,539,440	0.0147430751	30,437.66	
	<b>TOTAL</b>			51,614.12			57,257.94	
<b>WATER AND SEWER</b>								
Clinton	<b>Expired</b> VBond	333,252,727.00	0.08326549	27,748.45		0	0	
NOTE: The value of properties receiving the senior citizen / disability exemption is not included in the taxable value for voted bonds, school maintenance and operation levies, school capital projects levies, or other special levies, because they are exempt.		<b>TOTAL PROPERTY TAX</b>			106,113,177.75	<b>TOTAL PROPERTY TAX</b>		103,217,660.47
		<b>TOTAL TAXABLE VALUE</b>			14,629,093,831.85	<b>TOTAL TAXABLE VALUE</b>		13,049,490,027.00
		<b>AVERAGE TAX RATE</b>			7.25357148	<b>AVERAGE TAX RATE</b>		7.9097083684
Local Prop Taxes include refunds from 2010. These amounts reduced 2010 prop tax collections and increased the proposed 2011 property tax collections for the current year by a like amount. This year's refunded taxes will be added to 2012. Special Levies have been reduced by the estimated receipts from timber harvest taxes.								

**Reg** – Regular Levy . . **VReg** – Voted Regular Levy . . **VBond** – Voted Bonds . . **VTran** – Voted Transportation Levy  
**VCaP** – Voted Capital Project Levy . . **VM&O** – Voted Local School Maint and Operation Levy

### Property Taxes Levied In Island County 2011



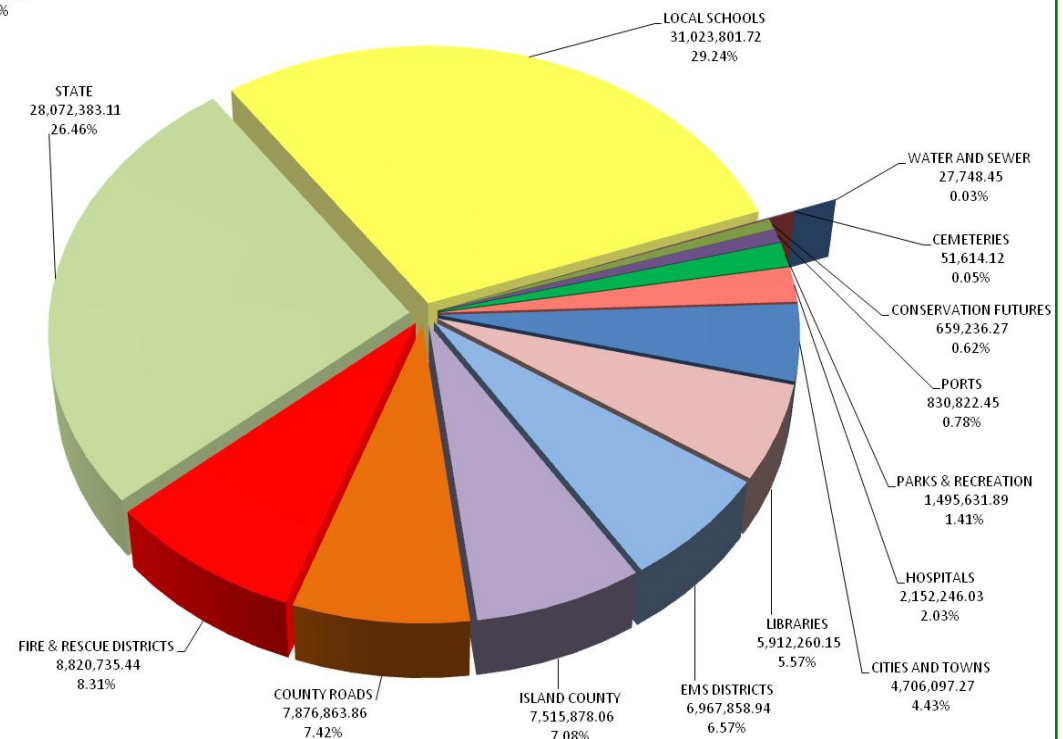
# Comparison of Levy Authorized for 2010 with Levy Authorized for 2011

**Total Property Tax 2011 - \$103,217,660.47**  
**Average Tax Rate: \$7.9097083684/ \$1K**

Note: All of the "STATE" Levy is for local schools in Washington.

**Total Property Tax 2010 - \$106,113,177.75**  
**Average Tax Rate: \$7.25357148/ \$1K**

### Property Taxes Levied In Island County 2010



## WHAT DISTRICT'S LEVIES APPLY TO MY TAXES?

Each taxpayer's property lies within a *property tax area*, consisting of a number of overlapping taxing districts. Taxpayers are subject to the taxes levied by each district in which their property is located.

Each property tax area is identified by a *tax code* to help the assessor calculate the appropriate property tax to be collected from each taxpayer for each taxing district.

The treasurer also uses these codes to collect and remit the taxes paid by taxpayers to the appropriate taxing districts.

The constitutional limit on property taxes (see list on page 4) helps to protect taxpayers from being overburdened by *regular levies* by prohibiting the total of most regular levies, including the levy collected by the state to fund basic education, from exceeding 1% or \$10 per \$1,000 of the value of the property subject to taxation. The sum of all regular levies excluding the school levy collected by the state may not exceed \$5.90 per thousand.

In 2011, Island County's highest combination of all regular levies totaled 0.62% or 38% below the 1% constitutional limit. The highest combination of regular levies without the state school levy totaled \$3.5425392180 per thousand, 40 % below the lawful limit of \$5.90.

Please feel free to contact the assessor's office if you have any general or specific questions about property taxes that are not answered in this report.

The tables on the following pages list the tax code for every tax area in Island County. The chart itemizes the tax rate for each district and shows the property tax rates that are exempt for those who qualify for exemptions.

The primary grouping of the tax areas is by school district. The **bold, red** figures in these tables represent districts not normally associated with a particular school district that fell within the district as a result of boundary line adjustments between adjacent school districts.

How Tax Rates Are Applied to The Tax Code Areas

School 201 Oak Harbor							
School 201: Tax Area	100	110	111	112	115	117	119
Voted School	2.6569822811	2.6569822811	2.6569822811	2.6569822811	2.6569822811	2.6569822811	2.6569822811
County Curr Exp	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390
Conserv Fut	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266
County Roads		0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493
City Oak Harbor	2.2853295660						
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
HOSP	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349
NWPark&Rec	0.1542112985	0.1542112985	0.1542112985	0.1542112985	0.1542112985	0.1542112985	0.1542112985
Cemetery 1	0.0076294619	0.0076294619	0.0076294619	0.0076294619	0.0076294619	0.0076294619	0.0076294619
FIRE2		0.7022921436		0.7022921436			
Library	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400
EMS	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000
<b>Total Tax Rate</b>	9.0206490126	8.1697657395	7.4674735959	8.1697657395	7.4674735959	7.4674735959	7.4674735959
<b>Exempt:</b>							
Voted School	2.6569822811	2.6569822811		2.6569822811		2.6569822811	
Hosp Bond	0.1367747223	0.1367747223		0.1367747223		0.1367747223	
<b>Sr/Disab Rate</b>	6.2268920092	5.3760087361	N/A	5.3760087361	N/A	4.6737165925	N/A
<b>Exempt:</b>							
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
<b>Frm M&amp;E Rate</b>	6.9118130480	6.0609297749	5.3586376313	6.0609297749	5.3586376313	5.3586376313	5.3586376313

School 201 Oak Harbor							
School 201: Tax Area	120	122	129	140	150	152	159
Voted School	2.6569822811	2.6569822811	2.6569822811	2.6569822811	2.6569822811	2.6569822811	2.6569822811
County Curr Exp	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390
Conserv Fut	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266
County Roads	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493
City Oak Harbor							
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
HOSP	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349
NWPark&Rec	0.1542112985	0.1542112985	0.1542112985	0.1542112985	0.1542112985	0.1542112985	0.1542112985
Cemetery 1	0.0076294619	0.0076294619	0.0076294619	0.0076294619	0.0076294619	0.0076294619	0.0076294619
FIRE2	0.7022921436	0.7022921436		0.7022921436	0.7022921436	0.7022921436	
Library	0.4506433400	0.7022921436	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400
EMS	0.5000000000	0.4506433400	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000
<b>Total Tax Rate</b>	8.1697657395	8.3720578831	7.4674735959	8.1697657395	8.1697657395	8.1697657395	7.4674735959
<b>Exempt:</b>							
Voted School	2.6569822811	2.6569822811		2.6569822811	2.6569822811		
Hosp Bond	0.1367747223	0.1367747223		0.1367747223	0.1367747223	2.6569822811	
<b>Sr/Disab Rate</b>	5.3760087361	5.5783008797	N/A	5.3760087361	5.3760087361	0.1367747223	
<b>Exempt:</b>							5.3760087361
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	
<b>Farm M&amp;E Rate</b>	6.0609297749	6.2632219185	5.3586376313	6.0609297749	6.0609297749	2.1088359646	2.1088359646

## How Tax Rates Are Applied to The Tax Code Areas

School 201 Oak Harbor				School 204 Coupeville			
School 201: Tax Area	160	162	169	School 204: Tax Area	300	310	311
Voted School	2.6569822811	2.6569822811	2.6569822811	Voted School	2.3329200247	2.3329200247	2.3329200247
County Curr Exp	0.5815458390	0.5815458390	0.5815458390	County Curr Exp	0.5815458390	0.5815458390	0.5815458390
Conserv Fut	0.0510168266	0.0510168266	0.0510168266	Conserv Fut	0.0510168266	0.0510168266	0.0510168266
County Roads	0.7321541493	0.7321541493	0.7321541493	County Roads	0.7321541493	0.7321541493	0.7321541493
City Oak Harbor				Town Coupeville	1.2830522426		
School State	2.1088359646	2.1088359646	2.1088359646	School State	2.1088359646	2.1088359646	2.1088359646
HOSP	0.2244544349	0.2244544349	0.2244544349	HOSP	0.2244544349	0.2244544349	0.2244544349
NWPark&Rec	0.1542112985	0.1542112985	0.1542112985	PRTCPVL / NWP&R	0.1698473195	0.1698473195	0.1698473195
Cemetery 1	0.0076294619	0.0076294619	0.0076294619	Cemetery 2 / Cem 1	0.0147430751	0.0147430751	0.0147430751
FIRE2	0.7022921436	0.7022921436		FIRE5 / FIRE2	0.9749751346	0.9749751346	
Library	0.4506433400	0.4506433400	0.4506433400	Library	0.5388877558	0.5388877558	0.5388877558
EMS	0.5000000000	0.5000000000	0.5000000000	EMS	0.5000000000	0.5000000000	0.5000000000
<b>Total Tax Rate</b>	<b>8.1697657395</b>	<b>8.1697657395</b>	<b>7.4674735959</b>	<b>Total Tax Rate</b>	<b>8.7802786174</b>	<b>8.2293805241</b>	<b>7.2544053895</b>
<b>Exempt:</b>				<b>Exempt:</b> Voted School	2.3329200247	2.3329200247	
Voted School	2.6569822811	2.6569822811		Hosp Bond	0.1367747223	0.1367747223	
Hosp Bond	0.1367747223	0.1367747223		Lib Cap Fac Imp Area	0.0882444158	0.0882444158	
<b>Sr/Disab Rate</b>	<b>6.0609297749</b>	<b>5.3760087361</b>	<b>N/A</b>	<b>Sr/Disab Rate</b>	<b>6.2223394546</b>	<b>5.6714413613</b>	<b>N/A</b>
<b>Exempt:</b>				<b>Exempt:</b>			
School State	2.1088359646	2.1088359646	2.1088359646	School State	2.1088359646	2.1088359646	2.1088359646
<b>Frm M&amp;E Rate</b>	<b>6.0609297749</b>	<b>6.0609297749</b>	<b>5.3586376313</b>	<b>Frm M&amp;E Rate</b>	<b>6.6714426528</b>	<b>6.1205445595</b>	<b>5.1455694249</b>

School 201 Oak Harbor							
School 204: Tax Area	312	315	319	320	322	329	330
Voted School	2.3329200247	2.3329200247	2.3329200247	2.3329200247	2.3329200247	2.3329200247	2.3329200247
County Curr Exp	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390
Conserv Fut	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266
County Roads	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493
Town Coupeville							
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
HOSP	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349
PRTCPVL / NWP&R	0.1698473195	0.1698473195	0.1698473195	0.1698473195	0.1698473195	0.1698473195	0.1698473195
Cemetery 2 / Cem 1	0.0147430751	0.0147430751	0.0147430751	0.0147430751	0.0147430751	0.0147430751	0.0147430751
FIRE5 / FIRE2	0.9749751346			0.9749751346	0.9749751346		<b>0.7022921436</b>
Library	0.5388877558	0.5388877558	0.5388877558	0.5388877558	0.5388877558	0.5388877558	0.5388877558
EMS	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000
<b>Total Tax Rate</b>	<b>8.2293805241</b>	<b>7.2544053895</b>	<b>7.2544053895</b>	<b>8.2293805241</b>	<b>8.2293805241</b>	<b>7.2544053895</b>	<b>7.9566975331</b>
<b>Exempt:</b>							
Voted School	2.3329200247			2.3329200247	2.3329200247		2.3329200247
Hosp Bond	0.1367747223			0.1367747223	0.1367747223		0.1367747223
Lib Cap Fac Imp Area	0.0882444158			0.0882444158	0.0882444158		0.0882444158
<b>Sr/Disab Rate</b>	<b>5.6714413613</b>	<b>N/A</b>	<b>N/A</b>	<b>5.6714413613</b>	<b>5.6714413613</b>	<b>N/A</b>	<b>5.3987583703</b>
<b>Exempt:</b>							
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
<b>Farm M&amp;E Rate</b>				<b>6.1205445595</b>	<b>6.1205445595</b>	<b>5.1455694249</b>	<b>5.8478615685</b>

How Tax Rates Are Applied to The Tax Code Areas

School 204Coupeville							
School 204: Tax Area	331	332	335	339	340	342	349
Voted School	2.3329200247	2.3329200247	2.3329200247	2.3329200247	2.3329200247	2.3329200247	2.3329200247
County Curr Exp	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390
Conserv Fut	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266
County Roads	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493
Town Coupeville							
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
HOSP	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349
PRTCPVL / NWP&R	0.1698473195	0.1698473195	0.1698473195	0.1698473195	0.1698473195	0.1698473195	0.1698473195
Cemetery 2 / Cem 1	0.0147430751	0.0147430751	0.0147430751	0.0147430751	0.0147430751	0.0147430751	0.0147430751
FIRE5 / FIRE2		0.7022921436			0.9749751346	0.9749751346	
Library	0.5388877558	0.5388877558	0.5388877558	0.5388877558	0.5388877558	0.5388877558	0.5388877558
EMS	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000
<b>Total Tax Rate</b>	7.2544053895	7.9566975331	7.2544053895	7.2544053895	8.2293805241	8.2293805241	7.2544053895
<b>Exempt:</b> Voted School		2.3329200247		2.3329200247	2.3329200247	2.3329200247	
Hosp Bond		0.1367747223		0.1367747223	0.1367747223	0.1367747223	
Lib Cap Fac Imp Area		0.0882444158		0.0882444158	0.0882444158	0.0882444158	
<b>Sr/Disab Rate</b>	N/A	5.3987583703	N/A	4.6964662267	5.6714413613	5.6714413613	N/A
<b>Exempt:</b> School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
<b>Farm M&amp;E Rate</b>	5.1455694249	5.8478615685	5.1455694249	5.1455694249	6.1205445595	6.1205445595	5.1455694249

School 204Coupeville							
School 204: Tax Area	350	352	359	360	370	372	379
Voted School	2.3329200247	2.3329200247	2.3329200247	2.3329200247	2.3329200247	2.3329200247	2.3329200247
County Curr Exp	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390
Conserv Fut	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266
County Roads	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493
Town Coupeville							
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
HOSP	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349
PRTCPVL / NWP&R	0.1698473195	0.1698473195	0.1698473195	0.1698473195	0.1698473195	0.1698473195	0.1698473195
Cemetery 2 / Cem 1	0.0147430751	0.0147430751	0.0147430751	0.0147430751	0.0147430751	0.0147430751	0.0147430751
FIRE5 / FIRE2	0.9749751346	0.9749751346		0.9749751346	0.9749751346	0.9749751346	
Library	0.5388877558	0.5388877558	0.5388877558	0.5388877558	0.5388877558	0.5388877558	0.5388877558
EMS	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000
<b>Total Tax Rate</b>	8.2293805241	8.2293805241	7.2544053895	8.2293805241	8.2293805241	8.2293805241	7.2544053895
<b>Exempt:</b> Voted School	2.3329200247	2.3329200247		2.3329200247	2.3329200247	2.3329200247	
Hosp Bond	0.1367747223	0.1367747223		0.1367747223	0.1367747223	0.1367747223	
Lib Cap Fac Imp Area	0.0882444158	0.0882444158		0.0882444158	0.0882444158	0.0882444158	
<b>Sr/Disab Rate</b>	5.6714413613	5.6714413613	N/A	5.6714413613	5.6714413613	5.6714413613	N/A
<b>Exempt:</b> School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
<b>Farm M&amp;E Rate</b>	6.1205445595	6.1205445595	5.1455694249	6.1205445595	6.1205445595	6.1205445595	5.1455694249

How Tax Rates Are Applied to The Tax Code Areas

<b>School 204 Coupeville</b>							
School 204: Tax Area	380	382	389	390	392	395	399
Voted School	2.3329200247	2.3329200247	2.3329200247	2.3329200247	2.3329200247	2.3329200247	2.3329200247
County Curr Exp	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390
Conserv Fut	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266
County Roads	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493
Town Coupeville							
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
HOSP	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349
PRTCPVL / <b>NWP&amp;R</b>	0.1698473195	0.1698473195	0.1698473195	0.1698473195	0.1698473195	0.1698473195	0.1698473195
Cemetery 2 / <b>Cem 1</b>	0.0147430751	0.0147430751	0.0147430751	0.0147430751	0.0147430751	0.0147430751	0.0147430751
FIRE5 / <b>FIRE2</b>	0.9749751346	0.9749751346		0.9749751346	0.9749751346		0.9749751346
Library	0.5388877558	0.5388877558	0.5388877558	0.5388877558	0.5388877558	0.5388877558	0.5388877558
EMS	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000
Total Tax Rate	8.2293805241	8.2293805241	7.2544053895	8.2293805241	8.2293805241	7.2544053895	7.2544053895
<b>Exempt:</b> Voted School	2.3329200247	2.3329200247		2.3329200247	2.3329200247		
Hosp Bond	0.1367747223	0.1367747223		0.1367747223	0.1367747223		
Lib Cap Fac Imp	0.0882444158	0.0882444158		0.0882444158	0.0882444158		
Sr/Disab Rate	5.6714413613	5.6714413613	N/A	5.6714413613	5.6714413613	N/A	N/A
<b>Exempt:</b> School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
Farm M&E Rate	6.1205445595	6.1205445595	5.1455694249	6.1205445595	6.1205445595	5.1455694249	5.1455694249

<b>School 204 Coupeville</b>							
School 204: Tax Area	410	412	419	<b>School 205/401 Stanwood/Cama no</b>			
				Sch 205/401:Tax Area	510	511	512
Voted School	2.3329200247	2.3329200247	2.3329200247	Voted School	3.0967203366	3.0967203366	3.0967203366
County Curr Exp	0.5815458390	0.5815458390	0.5815458390	County Curr Exp	0.5815458390	0.5815458390	0.5815458390
Conserv Fut	0.0510168266	0.0510168266	0.0510168266	Conserv Fut	0.0510168266	0.0510168266	0.0510168266
County Roads	0.7321541493	0.7321541493	0.7321541493	County Roads	0.7321541493	0.7321541493	0.7321541493
Town Coupeville				School State	2.1088359646	2.1088359646	2.1088359646
School State	2.1088359646	2.1088359646	2.1088359646	FIRE1	1.1755921052		1.1755921052
HOSP	0.2244544349	0.2244544349	0.2244544349	Library	0.4506433400	0.4506433400	0.4506433400
PRTCPVL / <b>NWP&amp;R</b>	0.1542112985	0.1542112985	0.1542112985	EMS	0.5000000000	0.5000000000	0.5000000000
Cemetery 2 / <b>Cem 1</b>	0.0076294619	0.0076294619	0.0076294619	<b>Total Tax Rate I</b>	8.6965085613	7.5209164561	8.6965085613
FIRE5 / <b>FIRE2</b>	0.7022921436	0.7022921436		<b>Exempt:</b> Voted School	3.0967203366		3.0967203366
Library	0.5388877558	0.5388877558	0.5388877558	FIRE1 Bond	0.1914160185		0.1914160185
EMS	0.5000000000	0.5000000000	0.5000000000	<b>Sr/Disab Rate</b>	5.4083722062	N/A	5.4083722062
Total Tax Rate	7.9339478989	7.9339478989	7.2316557553	<b>Exempt:</b> School State	2.1088359646	2.1088359646	2.1088359646
<b>Exempt:</b> Voted School	2.3329200247	2.3329200247		<b>Farm M&amp;E Rate</b>	6.5876725967	5.4120804915	6.5876725967
Hosp Bond	0.1367747223	0.1367747223					
Lib Cap Fac Imp Area	0.0882444158	0.0882444158					
Sr/Disab Rate	5.3760087361	5.3760087361	N/A				
<b>Exempt:</b> School State	2.1088359646	2.1088359646	2.1088359646				
Farm M&E Rate	5.8251119343	5.8251119343	5.1228197907				

How Tax Rates Are Applied to The Tax Code Areas

School 205/401 Stanwood/Cama no							
Sch 205/401: TaxArea	515	519	540	541	542	545	549
Voted School	3.0967203366	3.0967203366	3.0967203366	3.0967203366	3.0967203366	3.0967203366	3.0967203366
County Curr Exp	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390
Conserv Fut	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266
County Roads	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
FIRE1			1.1755921052		1.1755921052		
Library	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400
EMS	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000
<b>Total Tax Rate</b>	7.5209164561	7.5209164561	8.6965085613	7.5209164561	8.6965085613	7.5209164561	7.5209164561
<b>Exempt:</b>							
Voted School		3.0967203366	3.0967203366		3.0967203366		
FIRE1 Bond			0.1914160185		0.1914160185		
<b>Sr/Disab Rate</b>	N/A	4.4241961195	5.4083722062	N/A	5.4083722062	N/A	N/A
<b>Exempt:</b>							
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
<b>Farm M&amp;E Rate</b>	5.4120804915	5.4120804915	6.5876725967	5.4120804915	6.5876725967	5.4120804915	5.4120804915

School 205/401 Stanwood/Cama no							
Sch 205/401: TaxArea	550	560	562	569	570	580	589
Voted School	3.0967203366	3.0967203366	3.0967203366	3.0967203366	3.0967203366	3.0967203366	3.0967203366
County Curr Exp	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390
Conserv Fut	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266
County Roads	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
FIRE1		1.1755921052	1.1755921052		1.1755921052	1.1755921052	
Library	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400
EMS	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000
<b>Total Tax Rate</b>	7.5209164561	8.6965085613	8.6965085613	7.5209164561	8.6965085613	8.6965085613	7.5209164561
<b>Exempt:</b>							
Voted School	3.0967203366	3.0967203366	3.0967203366		3.0967203366	3.0967203366	
FIRE1 Bond	0.1914160185	0.1914160185	0.1914160185		0.1914160185	0.1914160185	
<b>Sr/Disab Rate</b>	4.2327801010	5.4083722062	5.4083722062	N/A	5.4083722062	5.4083722062	N/A
<b>Exempt:</b>							
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
<b>Farm M&amp;E Rate</b>	5.4120804915	6.5876725967	6.5876725967	5.4120804915	6.5876725967	6.5876725967	5.4120804915

How Tax Rates Are Applied to The Tax Code Areas

<b>School 205/401 Stanwood/Cama no</b>							
Sch 205/401: TaxArea	590	591	592	595	599	670	690
Voted School	3.0967203366	3.0967203366	3.0967203366	3.0967203366	3.0967203366	3.0967203366	3.0967203366
County Curr Exp	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390
Conserv Fut	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266
County Roads	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
FIRE1	1.1755921052		1.1755921052			1.1755921052	1.1755921052
Library	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400
EMS	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000
<b>Total Tax Rate</b>	8.6965085613	7.5209164561	8.6965085613	7.5209164561	7.5209164561	8.6965085613	8.6965085613
<b>Exempt:</b>							
Voted School	3.0967203366		3.0967203366	3.0967203366		3.0967203366	3.0967203366
FIRE1 Bond	0.1914160185		0.1914160185	0.1914160185		0.1914160185	0.1914160185
<b>Sr/Disab Rate</b>	5.4083722062	N/A	5.4083722062	4.2327801010	N/A	5.4083722062	5.4083722062
<b>Exempt:</b>							
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
<b>Farm M&amp;E Rate</b>	6.5876725967	5.4120804915	6.5876725967	5.4120804915	5.4120804915	6.5876725967	6.5876725967

<b>School 206 S Whidbey</b>							
School 206 : Tax Area	700	710	711	712	715	719	720
Voted School	1.2119094718	1.2119094718	1.2119094718	1.2119094718	1.2119094718	1.2119094718	1.2119094718
County Curr Exp	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390
Conserv Fut	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266
County Roads		0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493
City/Town	1.4565275184						
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
HOSP	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349
PRTSWHDBY	0.1190223907	0.1190223907	0.1190223907	0.1190223907	0.1190223907	0.1190223907	0.1190223907
SW Park&Rec	0.2131783099	0.2131783099	0.2131783099	0.2131783099	0.2131783099	0.2131783099	0.2131783099
FIRE3	0.5903868250	0.5903868250		0.5903868250			0.5903868250
Library		0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400
EMS	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000
<b>Total Tax Rate</b>	7.056877581	6.7831475518	6.1927607268	6.7831475518	6.1927607268	6.1927607268	6.7831475518
<b>Exempt:</b>							
Voted School	1.2119094718	1.2119094718		1.2119094718			1.2119094718
SW P&R Bond	0.0631783100	0.0631783100		0.0631783100			0.0631783100
Hosp Bond	0.1367747223	0.1367747223		0.1367747223			0.1367747223
<b>Sr/Disab Rate</b>	5.6450150768	5.3712850477	N/A	5.3712850477	N/A	N/A	5.3712850477
<b>Exempt:</b>							
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
<b>Farm M&amp;E Rate</b>	4.9480416163	4.6743115872	4.0839247622	4.6743115872	4.0839247622	4.0839247622	4.6743115872

How Tax Rates Are Applied to The Tax Code Areas

<b>School 206 S Whidbey</b>							
School 206 : Tax Area	721	722	729	730	739	740	742
Voted School	1.2119094718	1.2119094718	1.2119094718	1.2119094718	1.2119094718	1.2119094718	1.2119094718
County Curr Exp	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390
Conserv Fut	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266
County Roads	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493
City/Town							
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
HOSP	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349
PRTSWHDBY	0.1190223907	0.1190223907	0.1190223907	0.1190223907	0.1190223907	0.1190223907	0.1190223907
SW Park&Rec	0.2131783099	0.2131783099	0.2131783099	0.2131783099	0.2131783099	0.2131783099	0.2131783099
FIRE3		0.5903868250		0.5903868250		0.5903868250	0.5903868250
Library	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400
EMS	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000
Total Tax Rate	6.1927607268	6.7831475518	6.1927607268	6.7831475518	6.1927607268	6.7831475518	6.7831475518
Exempt: Voted School		1.2119094718		1.2119094718		1.2119094718	1.2119094718
SW P&R Bond		0.0631783100		0.0631783100		0.0631783100	0.0631783100
Hosp Bond		0.1367747223		0.1367747223		0.1367747223	0.1367747223
Sr/Disab Rate	N/A	5.3712850477	N/A	5.3712850477	N/A	5.3712850477	5.3712850477
Exempt:							
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
Farm M&E Rate	4.0839247622	4.6743115872	4.0839247622	4.6743115872	4.0839247622	4.6743115872	4.6743115872

<b>School 206 S Whidbey</b>							
School 206 : Tax Area	749	750	752	759	760	762	765
Voted School	1.2119094718	1.2119094718	1.2119094718	1.2119094718	1.2119094718	1.2119094718	1.2119094718
County Curr Exp	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390
Conserv Fut	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266
County Roads	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493
City/Town							
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
HOSP	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349
PRTSWHDBY	0.1190223907	0.1190223907	0.1190223907	0.1190223907	0.1190223907	0.1190223907	0.1190223907
SW Park&Rec	0.2131783099	0.2131783099	0.2131783099	0.2131783099	0.2131783099	0.2131783099	0.2131783099
FIRE3		0.5903868250	0.5903868250	0.5903868250	0.5903868250	0.5903868250	0.5903868250
Library	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400
EMS	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000
Total Tax Rate	6.1927607268	6.7831475518	6.7831475518	6.1927607268	6.7831475518	6.7831475518	6.1927607268
Exempt: Voted School		1.2119094718	1.2119094718		1.2119094718	1.2119094718	
SW P&R Bond		0.0631783100	0.0631783100		0.0631783100	0.0631783100	
Hosp Bond		0.1367747223	0.1367747223		0.1367747223	0.1367747223	
Sr/Disab Rate	N/A	5.3712850477	5.3712850477	N/A	5.3712850477	5.3712850477	N/A
Exempt:							
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
Farm M&E Rate	4.0839247622	4.6743115872	4.6743115872	4.0839247622	4.6743115872	4.6743115872	4.0839247622

How Tax Rates Are Applied to The Tax Code Areas

School 206 S Whidbey							
School 206 : Tax Area	769	770	772	779	780	782	789
Voted School	1.2119094718	1.2119094718	1.2119094718	1.2119094718	1.2119094718	1.2119094718	1.2119094718
County Curr Exp	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390
Conserv Fut	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266
County Roads	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493
City/Town							
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
HOSP	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349
PRTSWHDBY	0.1190223907	0.1190223907	0.1190223907	0.1190223907	0.1190223907	0.1190223907	0.1190223907
SW Park&Rec	0.2131783099	0.2131783099	0.2131783099	0.2131783099	0.2131783099	0.2131783099	0.2131783099
FIRE3	0.5903868250	0.5903868250	0.5903868250	0.5903868250	0.5903868250	0.5903868250	0.5903868250
Library	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400
EMS	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000
<b>Total Tax Rate</b>	6.1927607268	6.7831475518	6.7831475518	6.1927607268	6.7831475518	6.7831475518	6.1927607268
<b>Exempt:</b> Voted School		1.2119094718	1.2119094718		1.2119094718	1.2119094718	
SW P&R Bond		0.0631783100	0.0631783100		0.0631783100	0.0631783100	
Hosp Bond		0.1367747223	0.1367747223		0.1367747223	0.1367747223	
<b>Sr/Disab Rate</b>	N/A	5.3712850477	5.3712850477	N/A	5.3712850477	5.3712850477	N/A
<b>Exempt:</b> School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
<b>Farm M&amp;E Rate</b>	4.0839247622	4.6743115872	4.6743115872	4.0839247622	4.6743115872	4.6743115872	4.0839247622

School 206 S Whidbey							
School 206 : Tax Area	790	799	810	811	812	819	820
Voted School	1.2119094718	1.2119094718	1.2119094718	1.2119094718	1.2119094718	1.2119094718	1.2119094718
County Curr Exp	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390
Conserv Fut	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266
County Roads	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493
City/Town							
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
HOSP	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349
PRTSWHDBY	0.1190223907	0.1190223907	0.1190223907	0.1190223907	0.1190223907	0.1190223907	0.1190223907
SW Park&Rec	0.2131783099	0.2131783099	0.2131783099	0.2131783099	0.2131783099	0.2131783099	0.2131783099
FIRE3	0.5903868250	0.5903868250	0.5903868250	0.5903868250	0.5903868250	0.5903868250	0.5903868250
Library	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400
EMS	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000
<b>Total Tax Rate</b>	6.7831475518	6.1927607268	6.7831475518	6.1927607268	6.7831475518	6.1927607268	6.7831475518
<b>Exempt:</b> Voted School	1.2119094718		1.2119094718		1.2119094718		1.2119094718
SW P&R Bond	0.0631783100		0.0631783100		0.0631783100		0.0631783100
Hosp Bond	0.1367747223		0.1367747223		0.1367747223		0.1367747223
<b>Sr/Disab Rate</b>	5.3712850477	N/A	5.3712850477	N/A	5.3712850477	N/A	5.3712850477
<b>Exempt:</b> School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
<b>Farm M&amp;E Rate</b>	4.6743115872	4.0839247622	4.6743115872	4.0839247622	4.6743115872	4.0839247622	4.6743115872

How Tax Rates Are Applied to The Tax Code Areas

<b>School 206 S Whidbey</b>					
<b>School 206 : Tax Area</b>	<b>822</b>	<b>829</b>	<b>850</b>	<b>852</b>	<b>859</b>
Voted School	1.2119094718	1.2119094718	1.2119094718	1.2119094718	1.2119094718
County Curr Exp	0.5815458390	0.5815458390	0.5815458390	0.5815458390	0.5815458390
Conserv Fut	0.0510168266	0.0510168266	0.0510168266	0.0510168266	0.0510168266
County Roads	0.7321541493	0.7321541493	0.7321541493	0.7321541493	0.7321541493
City/Town					
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
HOSP	0.2244544349	0.2244544349	0.2244544349	0.2244544349	0.2244544349
PRTSWHDBY	0.1190223907	0.1190223907	0.1190223907	0.1190223907	0.1190223907
SW Park&Rec	0.2131783099	0.2131783099	0.2131783099	0.2131783099	0.2131783099
FIRE3	0.5903868250	0.5903868250	0.5903868250	0.5903868250	0.5903868250
Library	0.4506433400	0.4506433400	0.4506433400	0.4506433400	0.4506433400
EMS	0.5000000000	0.5000000000	0.5000000000	0.5000000000	0.5000000000
<b>Total Tax Rate</b>	6.7831475518	6.1927607268	6.7831475518	6.7831475518	6.1927607268
<b>Exempt:</b> Voted School	1.2119094718		1.2119094718	1.2119094718	
SW P&R Bond	0.0631783100		0.0631783100	0.0631783100	
Hosp Bond	0.1367747223		0.1367747223	0.1367747223	
<b>Sr/Disab Rate</b>	5.3712850477	N/A	5.3712850477	5.3712850477	N/A
<b>Exempt:</b>					
School State	2.1088359646	2.1088359646	2.1088359646	2.1088359646	2.1088359646
<b>Farm M&amp;E Rate</b>	4.6743115872	4.0839247622	4.6743115872	4.6743115872	4.0839247622

Property located in Tax Code Areas ending in a 1, 5, or 9 are vacant and pay state forest fire protection fees in lieu of local fire district taxes. Being vacant, they are also not eligible for the senior citizen / disability exemption.

If you are unable to locate your tax area in the above tables, please contact the Assessor's Office for assistance.

## WHY ARE THERE THREE DIFFERENT RATES FOR EACH TAX AREA?

- *The total property tax rate* – the rate paid by taxpayers not entitled to exemptions for age or disability on real property or who do not own qualified farm machinery and equipment.
- *The senior citizen/disability rate* – the regular rate less the levy rates of voted, excess levies.
- *The farm machinery and equipment rate* – the regular rate less the school levy rate paid to the State of Washington.

### RATE FOR THE SENIOR CITIZEN / DISABILITY EXEMPTION:

The 1,636 taxpayers in Island County who were enrolled in the Senior Citizen / Disability Exemption program at the beginning of 2011 do not pay taxes for voted excess levies such as bonds and local school maintenance and operation levies. The levy rates for excess levies are deducted from the regular rate when calculating the tax bills for those eligible for this exemption.

Likewise, the assessed value of those eligible for the senior citizen/disability exemption is subtracted from the total assessed value of the district when calculating the levy rate for excess levies. For this reason, the “Sr/Disab Rate” shown in the prior table will always be less than the regular rate applied to most taxpayers.

The taxable value of the property eligible for the senior/disability exemption represents slightly more than 1% of the total assessed valuation of the county. In addition to a lower rate, eligible senior citizens and qualifying individuals with disabilities may be entitled to *reductions* in assessed value, *deferral* of any taxes due by applying the tax to the equity in their homes, or *both*.

This exemption resulted in a tax shift in Island County of \$2,314,764 or approximately 2.3% for the 2011 tax year. In 2010, this tax shift was \$3,194,329 or about 3.1% of the total levy. The impact of the senior citizen/disability exemption went down in 2011 (even though more taxpayers qualified for the program) primarily because market values for many fell below the *frozen value* assigned to each account and excess levies (from which those eligible are exempt) decreased in 2011.

## **RATE FOR THE FARM MACHINERY AND EQUIPMENT EXEMPTION**

Eligible Farm Machinery and Equipment is exempt from the state school levy. Farm Machinery and Equipment is personal property. The levy rate for the school levy collected by the state is subtracted from the regular rate when calculating the tax on farm machinery and equipment.

The assessed value of those eligible for the farm machinery and equipment exemption is subtracted from the total assessed value of the county when calculating the state levy rate. The farm machinery and equipment that is eligible for this exemption represents less than one tenth of one percent of the total assessed valuation of the county.

## **TAX SHIFTS RESULTING FROM EXEMPTION AND DEFERRAL PROGRAMS**

Tax Shifts occur when a group of taxpayers or properties receives reductions, exemptions, or deferrals of the tax that they would have otherwise had to pay. The tax does not go uncollected, but is spread over the remaining taxpayers in the districts where the tax is collected. In Island County, property tax shifts for 2011 included 1,636 Senior Citizen / Disability Exemptions/Deferrals. As one of the largest exemption programs, this exemption produced a shift of approximately \$2,386,572.00 or about 2.3% of the total taxes scheduled to be collected in 2011.

Other exemptions that may result in tax shifts of lesser magnitude include:

- Current Use, Agriculture, and Forest Land Exemptions
- Head of Family Exemptions on Personal Property
- Farm Machinery and Equipment Exemptions
- Exemptions for charitable and non-profit organizations

## **TYPES OF PROPERTY TAXED**

Property Taxes are assessed for all real property, personal property used in business operations, and inter-county utilities, which are valued by the State of Washington.

### **LOCALLY ASSESSED PROPERTY INCLUDES :**

REAL PROPERTY – Land and anything under or attached thereto such as houses, garages, septic systems, driveways office buildings, minerals, etc.

PERSONAL PROPERTY – Property not attached to the land such as machinery and equipment, leases, or other property used in a business operation.

### **STATE ASSESSED PROPERTY:**

May be Real Property, Personal Property, or a combination of the two. These properties include those owned by airlines, telephone companies, power companies, railroads, bus lines, etc. that are located in more than one county. They are valued by the State Department of Revenue for all 39 counties.

## **BUSINESS PERSONAL PROPERTY TAX**

Unless specifically exempted, all tangible personal property is subject to personal property tax. The major categories of taxable personal property include but are not limited to the following:

- The Machinery, Equipment, Fixtures, Furniture, Supplies owned by all businesses and farmers.
- Leased Equipment; any Improvements made to land leased from the government and Improvements to leased structures (Leasehold Improvements).
- Other examples of personal property are Barges, Dredges, Racing Vehicles, Commercial Fishing equipment, Construction equipment, Computer Systems, etc.

All businesses operating in Washington State must file a personal property listing with the county assessor in the county where the property is located on or before April 30<sup>th</sup> every year. Listing forms, information packages and instructions are available through the local Assessor's office or can be downloaded from the State of Washington Department of Revenue web site: <http://dor.wa.gov/> [***This is not a new tax***]. Business owners are required to contact the Assessor, and file a listing of their personal property at the same time they apply for a Washington State business license.

The Assessor's office is actively pursuing all businesses operating in Island County who have not filed a personal property listing and paid their share of the property tax. If you fail to list, the Assessor can estimate the value of your personal property and the Treasurer can collect up to three years back taxes, including interest and penalties.

For assistance and information about personal property or to request listing forms, contact: Karen Bowers, Auditor-Appraiser in the Island County Assessor's Office, at (360)-678-7854.

Locally-assessed personal property comprises approximately 0.62% of the total taxable value of Island County.

## IMPORTANT POINTS TO KNOW AND REMEMBER ABOUT PROPERTY TAXES:

- Property taxes generally increase incrementally from year to year, whether values increase, decrease, or remain the same.
- Property taxes are calculated using the “assessed value” of your property from the previous year. For example 2011 taxes are based upon the 2010 assessed value.
- For most taxpayers, the “market value” of their property on January 1 each year is their “assessed value.” That assessed value is used to calculate their property taxes for the following year when the property taxes are collected.
- Property tax rates are calculated by dividing the amount of property tax authorized to be collected for a taxing district by the prior year’s total property value that will be subject to that tax.
- Taxes are either authorized by voters, or the taxing districts’ legislative bodies (commissioners or council members).
- Property taxes are not automatic. Before any property taxes can be collected for a given year, a district must submit a request for the taxes to the Island County Legislative Authority (Commissioners).
- The County Commissioners certify all of the requests to the Assessor, who has a duty to ensure that taxing district levies do not exceed constitutional or statutory limits.

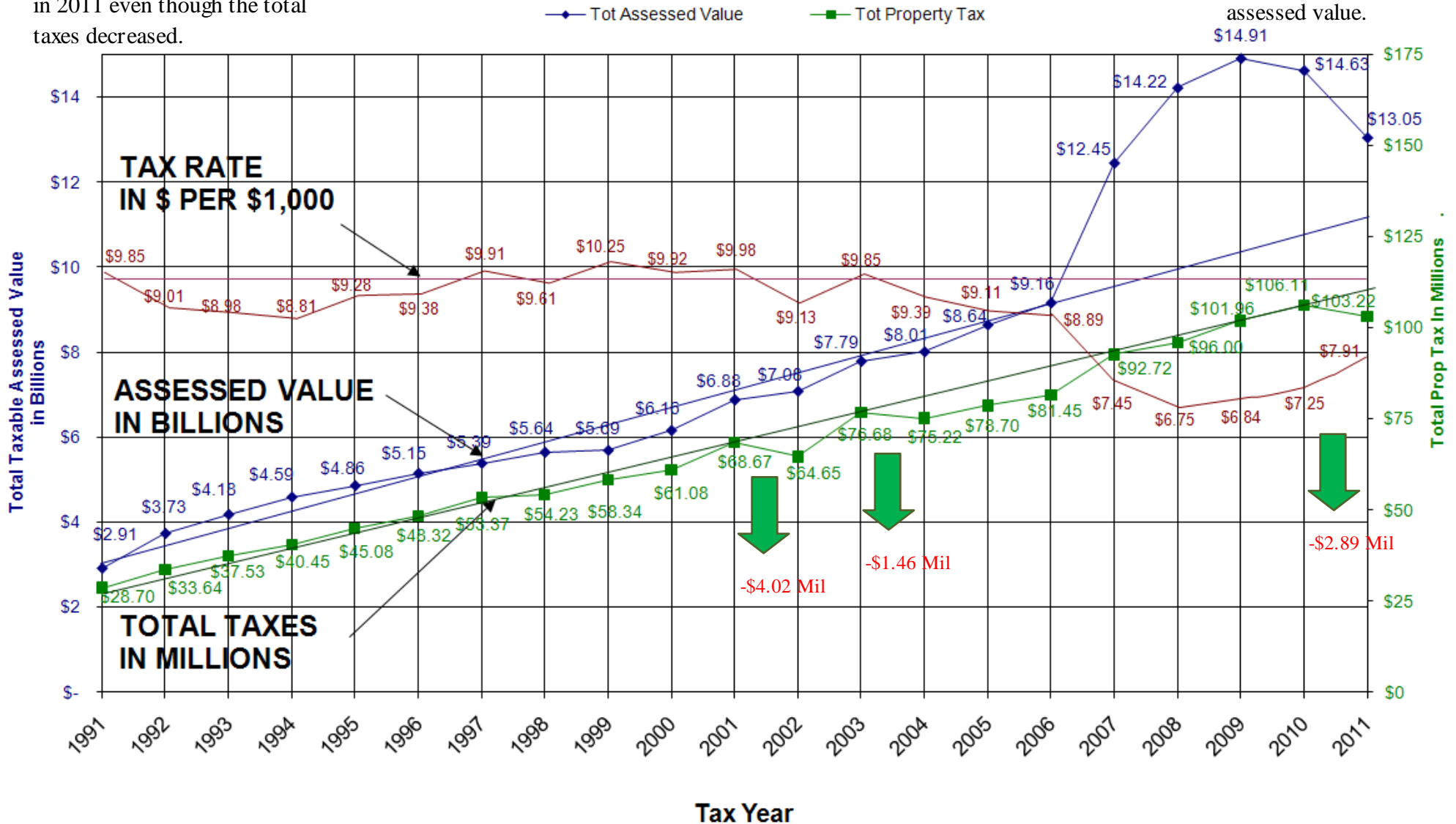
The primary reasons that an individual’s property taxes increase, in order of magnitude, tend to be:

1. Voter approved levies
2. New construction and other additions
3. Exemptions
4. 1% Annual increase in regular levies
5. Refunds
6. Property purchased by government and non-profit entities
7. Destroyed property

Blue arrows point out years that property taxes declined. Note that the tax rate increased in 2011 even though the total taxes decreased.

### Growth in Total Assessed Value Compared to Total Property Taxes Levied From Tax Year 1991 through Tax Year 2011

The tax rate for each year is the total tax divided by the total assessed value.



The average property tax rate for Island County is tracked in the chart above. It is calculated by dividing the total amount of tax authorized by all taxing districts in the county by the total assessed value of the county. For ease of comparison, the assessment totals shown in the chart above have been matched with the tax year for which they apply, even though they represent the value from the previous year.

Additional Information can be found on the Island County Assessor's Website  
<http://www.islandcounty.net/assessor/index.html>