

HIGHEST LAWFUL LEVY CALCULATION

TAXING DISTRICT IS CO CONSERVATION FUTURES FUND 2009 Levy for 2010 Taxes

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).							
Year	<u>2009</u>	<u>\$635,972.15</u>	×	<u>101.000%</u>	=	<u>\$642,331.87</u>	
		Highest Lawful Levy		Maximum Increase 101%			
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).							
	<u>\$152,485,082</u>	×	<u>0.044499460000</u>	÷	<u>\$1,000</u>	=	<u>\$6,785.50</u>
	A.V.		Last Year's Levy Rate				
C. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).							
	<u>\$92,440,287</u>	-	<u>\$109,419,622</u>	=	<u>\$0</u>		
	Current Year's A.V.		Previous Year's A.V.		Remainder		
	<u>\$0</u>	×	<u>0.044499460000</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
	Remainder from Line C		Last Year's Levy Rate				
D. Regular property tax limit:				A+B+C	=	<u>\$649,117.37</u>	

Parts E through G are used in calculating the additional levy limit due to annexation.							
E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.							
	<u>\$649,117.37</u>	÷	<u>\$14,629,093,832</u>	×	<u>\$1,000</u>	=	<u>0.044371673150</u>
	Total in Line D		Current Assessed Value				Calculated Rate
F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.							
	<u>\$0</u>	×	<u>0.044371673150</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
	Annexed Area's A.V.		Rate in Line E				
G. Regular property tax limit including annexation				D+F	=	<u>\$649,117.37</u>	

H. Statutory maximum rate times the assessed value of the district.							
	<u>\$14,629,093,832</u>	×	<u>0.062500000000</u>	÷	<u>\$1,000</u>	=	<u>\$914,318.36</u>
	A.V. of District		Statutory Rate Limit				Statutory Amount

I. Highest Lawful Levy (Lesser of G and H)				=	<u>\$649,117.37</u>		
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J. Tax Base For Regular Levy					
1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)					<u>\$14,629,093,832</u>
K. Tax Base for Excess and Voted Bond Levies					
2. Less assessed value of the senior citizen exemption of less than \$35,000 income difference between the lower of the frozen or market value and the exempt value)					<u>\$164,311,939</u>
3. Plus Timber Assessed Value (TAV)					<u>\$9,641,644</u>
4. Tax base for excess and voted bond levies					<u>\$14,474,423,537</u>
					(1-2+3)

Excess Levy Rate Computation							
Excess levy amount divided by the assessed value in Line K4 above.							
	<u>\$0.00</u>	÷	<u>\$14,474,423,537</u>	×	<u>\$1,000</u>	=	<u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above				
Bond Levy Rate Computation							
Bond levy amount divided by the assessed value in Line K4 above.							
	<u>\$0.00</u>	÷	<u>\$14,474,423,537</u>	×	<u>\$1,000</u>	=	<u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above				

HIGHEST LAWFUL LEVY CALCULATION

TAXING DISTRICT ISLAND COUNTY CURRENT EXPENSE 2009 Levy for 2010 Taxes

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).							
Year	<u>2009</u>	<u>\$7,252,679.62</u>	×	<u>101.000%</u>	=	<u>\$7,325,206.42</u>	
		Highest Lawful Levy		Maximum Increase 101%			
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).							
	<u>\$152,485,082</u>	×	<u>0.502896610000</u>	÷	<u>\$1,000</u>	=	<u>\$76,684.23</u>
	A.V.		Last Year's Levy Rate				
C. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).							
	<u>\$92,440,287</u>	-	<u>\$109,419,622</u>	=	<u>\$0</u>		
	Current Year's A.V.		Previous Year's A.V.		Remainder		
	<u>\$0</u>	×	<u>0.502896610000</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
	Remainder from Line C		Last Year's Levy Rate				
D. Regular property tax limit:				A+B+C	=	<u>\$7,401,890.65</u>	

Parts E through G are used in calculating the additional levy limit due to annexation.							
E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.							
	<u>\$7,401,890.65</u>	÷	<u>\$14,629,093,832</u>	×	<u>\$1,000</u>	=	<u>0.505970549851</u>
	Total in Line D		Current Assessed Value				Calculated Rate
F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.							
	<u>\$0</u>	×	<u>0.505970549851</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
	Annexed Area's A.V.		Rate in Line E				
G. Regular property tax limit including annexation				D+F	=	<u>\$7,401,890.65</u>	

H. Statutory maximum rate times the assessed value of the district.							
	<u>\$14,629,093,832</u>	×	<u>1.800000000000</u>	÷	<u>\$1,000</u>	=	<u>\$26,332,368.90</u>
	A.V. of District		Statutory Rate Limit				Statutory Amount

I. Highest Lawful Levy (Lesser of G and H)				=	<u>\$7,401,890.65</u>		
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J. Tax Base For Regular Levy					
1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)					<u>\$14,629,093,832</u>
K. Tax Base for Excess and Voted Bond Levies					
2. Less assessed value of the senior citizen exemption of less than \$35,000 income difference between the lower of the frozen or market value and the exempt value)					<u>\$164,311,939</u>
3. Plus Timber Assessed Value (TAV)					<u>\$9,641,644</u>
4. Tax base for excess and voted bond levies					<u>\$14,474,423,537</u>
					(1-2+3)

Excess Levy Rate Computation							
Excess levy amount divided by the assessed value in Line K4 above.							
	<u>\$0.00</u>	÷	<u>\$14,474,423,537</u>	×	<u>\$1,000</u>	=	<u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above				
Bond Levy Rate Computation							
Bond levy amount divided by the assessed value in Line K4 above.							
	<u>\$0.00</u>	÷	<u>\$14,474,423,537</u>	×	<u>\$1,000</u>	=	<u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above				

ACTUAL LEVY CALCULATION

TAXING DISTRICT ISLAND COUNTY CURRENT EXPENSE 2009 Levy For 2010 Taxes

Population: Less than 10,000 10,000 or more **IPD** -0.8450%

Was a resolution/ordinance adopted authorizing an increase over the previous year's levy? Yes No

If so, what was the percentage increase? 1.9300%

Was a second resolution/ordinance adopted authorizing an increase over the IPD? Yes No

If so, what was the percentage increase? 1.9300%

A. Previous year's actual levy times the increase as stated in ordinance or resolution (RCW 84.55.120). If the taxing district did not provide an ordinance or resolution use 100% in the field increasing the previous year's actual levy.

Year	<u>2008</u>		<u>\$7,186,041.85</u>	×	<u>101.930000000000%</u>		<u>=</u>	<u>\$7,324,732.46</u>
		Previous Year's Actual Levy			100% Plus the Percentage Increase			

B. Amount for new construction, improvements, and newly constructed wind turbines (Line B, page 1) = \$76,684.23

C. Amount for increase in value of state-assessed property (Line C, page 1) = \$0.00

D. Regular property tax limit: A+B+C = \$7,401,416.69

Parts E through G are used in calculating the additional levy amounts due to annexation.

E. To find the rate to be used in F, divide the levy amount as shown in D (page 1) by the current assessed value of the district, excluding the annexed area.

<u>\$7,401,890.65</u>	÷	<u>\$14,629,093,832</u>	×	<u>\$1,000</u>		<u>=</u>	<u>0.505970549851</u>
Total in Line D on page 1		Assessed Value					

F. Annexed area's current assessed value including new construction and improvements, multiplied by the rate in E.

<u>\$0</u>	×	<u>0.505970549851</u>	÷	<u>\$1,000</u>		<u>=</u>	<u>\$0.00</u>
Annexed Area's A.V.		Rate in Line E					

G. Total levy amount authorized, including the annexation D+F = \$7,401,416.69

H. Total levy amount authorized by resolution (G) plus amount refunded or to be refunded (RCW 84.55.070).

<u>\$7,401,416.69</u>	+	<u>\$114,461.32</u>		<u>=</u>	<u>\$7,515,878.01</u>
Total from Line G		Amount to be Refunded			Amount allowable per Resolution/Ordinance

I. Total amount certified by county legislative authority or taxing district as applicable. (RCW 84.52.020 and RCW 84.52.070) = \$7,668,000.00

J. Levy limit from line G on page 1, plus amount refunded or to be refunded (RCW 84.55.070).

<u>\$7,401,890.65</u>	+	<u>\$114,461.32</u>		<u>=</u>	<u>\$7,516,351.97</u>
Line G, Page 1		Amount to be Refunded			Total

K. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).

<u>\$7,515,878.01</u>	-			<u>=</u>	<u>\$7,515,878.01</u>
Lesser of H, I, or J		Amount Held in Abeyance			Total

L. Statutory limit from line H on page 1 (dollar amount, not the rate) = \$26,332,368.90

M. Lesser of K and L \$7,515,878.01

N. **Levy Corrections** Year of Error: _____

1. Minus amount over levied (if applicable)	<u>\$0.00</u>
2. Plus amount under levied (if applicable)	<u>\$0.00</u>

O. **Total: M +/- N** \$7,515,878.01

Regular Levy Rate Computation: Lesser of L and O divided by the assessed value in line J1 on page 1.

<u>\$7,515,878.01</u>	÷	<u>\$14,629,093,832</u>	×	<u>\$1,000</u>		<u>=</u>	<u>0.51376238</u>
Lesser of L and O		Amount on line J1 on page 1					

HIGHEST LAWFUL LEVY CALCULATION

TAXING DISTRICT ISLAND COUNTY ROADS 2009 Levy for 2010 Taxes

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).							
Year	<u>2009</u>	<u>\$7,632,300.73</u>	×	<u>101.000%</u>	=	<u>\$7,708,623.74</u>	
		Highest Lawful Levy		Maximum Increase 101%			
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).							
	<u>\$108,190,208</u>	×	<u>0.614074890000</u>	÷	<u>\$1,000</u>	=	<u>\$66,436.89</u>
	A.V.		Last Year's Levy Rate				
C. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).							
	<u>\$65,412,151</u>	-	<u>\$78,661,388</u>	=	<u>\$0</u>		
	Current Year's A.V.		Previous Year's A.V.		Remainder		
	<u>\$0</u>	×	<u>0.614074890000</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
	Remainder from Line C		Last Year's Levy Rate				
D. Regular property tax limit:				A+B+C	=	<u>\$7,775,060.63</u>	

Parts E through G are used in calculating the additional levy limit due to annexation.							
E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.							
	<u>\$7,775,060.63</u>	÷	<u>\$12,238,032,870</u>	×	<u>\$1,000</u>	=	<u>0.635319475980</u>
	Total in Line D		Current Assessed Value				Calculated Rate
F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.							
	<u>\$0</u>	×	<u>0.635319475980</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
	Annexed Area's A.V.		Rate in Line E				
G. Regular property tax limit including annexation				D+F	=	<u>\$7,775,060.63</u>	

H. Statutory maximum rate times the assessed value of the district.							
	<u>\$12,238,032,870</u>	×	<u>2.250000000000</u>	÷	<u>\$1,000</u>	=	<u>\$27,535,573.96</u>
	A.V. of District		Statutory Rate Limit				Statutory Amount

I. Highest Lawful Levy (Lesser of G and H)				=	<u>\$7,775,060.63</u>
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J. Tax Base For Regular Levy					
1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)					<u>\$12,238,032,870</u>
K. Tax Base for Excess and Voted Bond Levies					
2. Less assessed value of the senior citizen exemption of less than \$35,000 income difference between the lower of the frozen or market value and the exempt value)					<u>\$143,556,789</u>
3. Plus Timber Assessed Value (TAV)					<u>\$9,619,812</u>
4. Tax base for excess and voted bond levies					<u>\$12,104,095,893</u>
				(1-2+3)	

Excess Levy Rate Computation							
Excess levy amount divided by the assessed value in Line K4 above.							
	<u>\$0.00</u>	÷	<u>\$12,104,095,893</u>	×	<u>\$1,000</u>	=	<u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above				
Bond Levy Rate Computation							
Bond levy amount divided by the assessed value in Line K4 above.							
	<u>\$0.00</u>	÷	<u>\$12,104,095,893</u>	×	<u>\$1,000</u>	=	<u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above				

HIGHEST LAWFUL LEVY CALCULATION

TAXING DISTRICT City of OAK HARBOR 2009 Levy for 2010 Taxes

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).							
Year	<u>2009</u>	<u>\$3,559,696.20</u>	×	<u>101.000%</u>	=	<u>\$3,595,293.16</u>	
		Highest Lawful Levy		Maximum Increase 101%			
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).							
	<u>\$29,443,770</u>	×	<u>1.999976700000</u>	÷	<u>\$1,000</u>	=	<u>\$58,886.85</u>
	A.V.		Last Year's Levy Rate				
C. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).							
	<u>\$22,108,461</u>	-	<u>\$24,891,437</u>	=	<u>\$0</u>		
	Current Year's A.V.		Previous Year's A.V.		Remainder		
	<u>\$0</u>	×	<u>1.999976700000</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
	Remainder from Line C		Last Year's Levy Rate				
D. Regular property tax limit:				A+B+C	=	<u>\$3,654,180.01</u>	

Parts E through G are used in calculating the additional levy limit due to annexation.							
E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.							
	<u>\$3,654,180.01</u>	÷	<u>\$1,832,165,652</u>	×	<u>\$1,000</u>	=	<u>1.994459401644</u>
	Total in Line D		Current Assessed Value				Calculated Rate
F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.							
	<u>\$0</u>	×	<u>1.994459401644</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
	Annexed Area's A.V.		Rate in Line E				
G. Regular property tax limit including annexation				D+F	=	<u>\$3,654,180.01</u>	

H. Statutory maximum rate times the assessed value of the district.							
	<u>\$1,832,165,652</u>	×	<u>2.975000000000</u>	÷	<u>\$1,000</u>	=	<u>\$5,450,692.81</u>
	A.V. of District		Statutory Rate Limit				Statutory Amount

I. Highest Lawful Levy (Lesser of G and H)				=	<u>\$3,654,180.01</u>
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J. Tax Base For Regular Levy					
1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)					<u>\$1,832,165,652</u>
K. Tax Base for Excess and Voted Bond Levies					
2. Less assessed value of the senior citizen exemption of less than \$35,000 income difference between the lower of the frozen or market value and the exempt value)					<u>\$13,564,985</u>
3. Plus Timber Assessed Value (TAV)					<u>\$0</u>
4. Tax base for excess and voted bond levies					<u>\$1,818,600,667</u>
					(1-2+3)

Excess Levy Rate Computation							
Excess levy amount divided by the assessed value in Line K4 above.							
	<u>\$0.00</u>	÷	<u>\$1,818,600,667</u>	×	<u>\$1,000</u>	=	<u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above				
Bond Levy Rate Computation							
Bond levy amount divided by the assessed value in Line K4 above.							
	<u>\$254,040.00</u>	÷	<u>\$1,818,600,667</u>	×	<u>\$1,000</u>	=	<u>0.13968983</u>
	Levy Amount		A.V. from Line K4 above				

ACTUAL LEVY CALCULATION

TAXING DISTRICT City of OAK HARBOR **2009** Levy For **2010** Taxes

Population:	<input type="checkbox"/> Less than 10,000	<input checked="" type="checkbox"/> 10,000 or more	IPD	-0.8450%
Was a resolution/ordinance adopted authorizing an increase over the previous year's levy?			<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If so, what was the percentage increase?	1.0000%			
Was a second resolution/ordinance adopted authorizing an increase over the IPD?			<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If so, what was the percentage increase?	1.0000%			

A. Previous year's actual levy times the increase as stated in ordinance or resolution (RCW 84.55.120). If the taxing district did not provide an ordinance or resolution use 100% in the field increasing the previous year's actual levy.

Year	2008	\$3,796,133.51	×	101.000000000000%	=	\$3,834,094.85
		Previous Year's Actual Levy		100% Plus the Percentage Increase		

B. Amount for new construction, improvements, and newly constructed wind turbines (Line B, page 1) = \$58,886.85

C. Amount for increase in value of state-assessed property (Line C, page 1) = \$0.00

D. Regular property tax limit: A+B+C = \$3,892,981.70

Parts E through G are used in calculating the additional levy amounts due to annexation.

E. To find the rate to be used in F, divide the levy amount as shown in D (page 1) by the current assessed value of the district, excluding the annexed area.

\$3,654,180.01	÷	\$1,832,165,652	×	\$1,000	=	1.994459401644
Total in Line D on page 1		Assessed Value				

F. Annexed area's current assessed value including new construction and improvements, multiplied by the rate in E.

\$0	×	1.994459401644	÷	\$1,000	=	\$0.00
Annexed Area's A.V.		Rate in Line E				

G. Total levy amount authorized, including the annexation D+F = \$3,892,981.70

H. Total levy amount authorized by resolution (G) plus amount refunded or to be refunded (RCW 84.55.070).

\$3,892,981.70	+	\$91,637.57	=	\$3,984,619.27
Total from Line G		Amount to be Refunded		Amount allowable per Resolution/Ordinance

I. Total amount certified by county legislative authority or taxing district as applicable. (RCW 84.52.020 and RCW 84.52.070) = \$4,013,926.00

J. Levy limit from line G on page 1, plus amount refunded or to be refunded (RCW 84.55.070).

\$3,654,180.01	+	\$91,637.57	=	\$3,745,817.58
Line G, Page 1		Amount to be Refunded		Total

K. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).

\$3,745,817.58	-	-	=	\$3,745,817.58
Lesser of H, I, or J		Amount Held in Abeyance		Total

L. Statutory limit from line H on page 1 (dollar amount, not the rate) = \$5,450,692.81

M. Lesser of K and L = \$3,745,817.58

N. **Levy Corrections** Year of Error: _____

1. Minus amount over levied (if applicable)	\$0.00
2. Plus amount under levied (if applicable)	\$166.98

O. **Total: M +/- N** = \$3,745,984.56

Regular Levy Rate Computation: Lesser of L and O divided by the assessed value in line J1 on page 1.

\$3,745,984.56	÷	\$1,832,165,652	×	\$1,000	=	2.04456653
Lesser of L and O		Amount on line J1 on page 1				

HIGHEST LAWFUL LEVY CALCULATION

TAXING DISTRICT City: Town of COUPEVILLE 2009 Levy for 2010 Taxes

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).					
Year	<u>2009</u>	<u>\$320,791.59</u>	×	<u>101.000%</u>	= <u>\$323,999.51</u>
		Highest Lawful Levy		Maximum Increase 101%	
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).					
	<u>\$3,046,815</u>	×	<u>1.182217230000</u>	÷	<u>\$1,000</u> = <u>\$3,602.00</u>
	A.V.		Last Year's Levy Rate		
C. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).					
	<u>\$3,055,145</u>	-	<u>\$3,631,563</u>	=	<u>\$0</u>
	Current Year's A.V.		Previous Year's A.V.		Remainder
	<u>\$0</u>	×	<u>1.182217230000</u>	÷	<u>\$1,000</u> = <u>\$0.00</u>
	Remainder from Line C		Last Year's Levy Rate		
D. Regular property tax limit: A+B+C = <u>\$327,601.51</u>					

Parts E through G are used in calculating the additional levy limit due to annexation.					
E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.					
	<u>\$327,601.51</u>	÷	<u>\$285,804,461</u>	×	<u>\$1,000</u> = <u>1.146243515072</u>
	Total in Line D		Current Assessed Value		Calculated Rate
F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.					
	<u>\$0</u>	×	<u>1.146243515072</u>	÷	<u>\$1,000</u> = <u>\$0.00</u>
	Annexed Area's A.V.		Rate in Line E		
G. Regular property tax limit including annexation D+F = <u>\$327,601.51</u>					

H. Statutory maximum rate times the assessed value of the district.					
	<u>\$285,804,461</u>	×	<u>2.118222860000</u>	÷	<u>\$1,000</u> = <u>\$605,397.54</u>
	A.V. of District		Statutory Rate Limit		Statutory Amount

I. Highest Lawful Levy (Lesser of G and H) = <u>\$327,601.51</u>					
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J. Tax Base For Regular Levy					
1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)					<u>\$285,804,461</u>
K. Tax Base for Excess and Voted Bond Levies					
2. Less assessed value of the senior citizen exemption of less than \$35,000 income difference between the lower of the frozen or market value and the exempt value)					<u>\$3,500,185</u>
3. Plus Timber Assessed Value (TAV)					<u>\$21,832</u>
4. Tax base for excess and voted bond levies (1-2+3)					<u>\$282,326,108</u>

Excess Levy Rate Computation					
Excess levy amount divided by the assessed value in Line K4 above.					
	<u>\$0.00</u>	÷	<u>\$282,326,108</u>	×	<u>\$1,000</u> = <u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above		
Bond Levy Rate Computation					
Bond levy amount divided by the assessed value in Line K4 above.					
	<u>\$0.00</u>	÷	<u>\$282,326,108</u>	×	<u>\$1,000</u> = <u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above		

ACTUAL LEVY CALCULATION

TAXING DISTRICT City: Town of COUPEVILLE **2009** Levy For **2010** Taxes

Population:	<input checked="" type="checkbox"/> Less than 10,000	<input type="checkbox"/> 10,000 or more	IPD	-0.8450%
Was a resolution/ordinance adopted authorizing an increase over the previous year's levy?			<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If so, what was the percentage increase?	1.0000%			
Was a second resolution/ordinance adopted authorizing an increase over the IPD?			<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If so, what was the percentage increase?	0.0000%			

A. Previous year's actual levy times the increase as stated in ordinance or resolution (RCW 84.55.120). If the taxing district did not provide an ordinance or resolution use 100% in the field increasing the previous year's actual levy.

Year	2008	\$320,791.59	×	101.000000000000%	=	\$323,999.51
		Previous Year's Actual Levy		100% Plus the Percentage Increase		

B. Amount for new construction, improvements, and newly constructed wind turbines (Line B, page 1) = \$3,602.00

C. Amount for increase in value of state-assessed property (Line C, page 1) = \$0.00

D. Regular property tax limit: A+B+C = \$327,601.51

Parts E through G are used in calculating the additional levy amounts due to annexation.

E. To find the rate to be used in F, divide the levy amount as shown in D (page 1) by the current assessed value of the district, excluding the annexed area.

\$327,601.51	÷	\$285,804,461	×	\$1,000	=	1.146243515072
Total in Line D on page 1		Assessed Value				

F. Annexed area's current assessed value including new construction and improvements, multiplied by the rate in E.

\$0	×	1.146243515072	÷	\$1,000	=	\$0.00
Annexed Area's A.V.		Rate in Line E				

G. Total levy amount authorized, including the annexation D+F = \$327,601.51

H. Total levy amount authorized by resolution (G) plus amount refunded or to be refunded (RCW 84.55.070).

\$327,601.51	+	\$1,184.67	=	\$328,786.18
Total from Line G		Amount to be Refunded		Amount allowable per Resolution/Ordinance

I. Total amount certified by county legislative authority or taxing district as applicable. (RCW 84.52.020 and RCW 84.52.070) = \$338,891.00

J. Levy limit from line G on page 1, plus amount refunded or to be refunded (RCW 84.55.070).

\$327,601.51	+	\$1,184.67	=	\$328,786.18
Line G, Page 1		Amount to be Refunded		Total

K. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).

\$328,786.18	-	-	=	\$328,786.18
Lesser of H, I, or J		Amount Held in Abeyance		Total

L. Statutory limit from line H on page 1 (dollar amount, not the rate) = \$605,397.54

M. Lesser of K and L \$328,786.18

N. **Levy Corrections** Year of Error: _____

1. Minus amount over levied (if applicable)	\$0.00
2. Plus amount under levied (if applicable)	\$0.00

O. **Total: M +/- N** \$328,786.18

Regular Levy Rate Computation: Lesser of L and O divided by the assessed value in line J1 on page 1.

\$328,786.18	÷	\$285,804,461	×	\$1,000	=	1.15038856
Lesser of L and O		Amount on line J1 on page 1				

HIGHEST LAWFUL LEVY CALCULATION

TAXING DISTRICT City of LANGLEY 2009 Levy for 2010 Taxes

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).							
Year	<u>2009</u>	<u>\$346,694.36</u>	×	<u>101.000%</u>	=	<u>\$350,161.30</u>	
		Highest Lawful Levy		Maximum Increase 101%			
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).							
	<u>\$11,804,289</u>	×	<u>1.367945060000</u>	÷	<u>\$1,000</u>	=	<u>\$16,147.62</u>
	A.V.		Last Year's Levy Rate				
C. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).							
	<u>\$1,864,530</u>	-	<u>\$2,235,234</u>	=	<u>\$0</u>		
	Current Year's A.V.		Previous Year's A.V.		Remainder		
	<u>\$0</u>	×	<u>1.367945060000</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
	Remainder from Line C		Last Year's Levy Rate				
D. Regular property tax limit:				A+B+C	=	<u>\$366,308.92</u>	

Parts E through G are used in calculating the additional levy limit due to annexation.							
E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.							
	<u>\$366,308.92</u>	÷	<u>\$273,090,849</u>	×	<u>\$1,000</u>	=	<u>1.341344542819</u>
	Total in Line D		Current Assessed Value				Calculated Rate
F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.							
	<u>\$0</u>	×	<u>1.341344542819</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
	Annexed Area's A.V.		Rate in Line E				
G. Regular property tax limit including annexation				D+F	=	<u>\$366,308.92</u>	

H. Statutory maximum rate times the assessed value of the district.							
	<u>\$273,090,849</u>	×	<u>2.855783240000</u>	÷	<u>\$1,000</u>	=	<u>\$779,888.27</u>
	A.V. of District		Statutory Rate Limit				Statutory Amount

I. Highest Lawful Levy (Lesser of G and H)				=	<u>\$366,308.92</u>
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J. Tax Base For Regular Levy					
1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)					<u>\$273,090,849</u>
K. Tax Base for Excess and Voted Bond Levies					
2. Less assessed value of the senior citizen exemption of less than \$35,000 income difference between the lower of the frozen or market value and the exempt value)					<u>\$3,689,980</u>
3. Plus Timber Assessed Value (TAV)					<u>\$0</u>
4. Tax base for excess and voted bond levies					<u>\$269,400,869</u>
					(1-2+3)

Excess Levy Rate Computation							
Excess levy amount divided by the assessed value in Line K4 above.							
	<u>\$0.00</u>	÷	<u>\$269,400,869</u>	×	<u>\$1,000</u>	=	<u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above				
Bond Levy Rate Computation							
Bond levy amount divided by the assessed value in Line K4 above.							
	<u>\$0.00</u>	÷	<u>\$269,400,869</u>	×	<u>\$1,000</u>	=	<u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above				

HIGHEST LAWFUL LEVY CALCULATION
 Newly voted Levy 2009 for 2010 - Calculated by Snohomish County

TAXING DISTRICT SNO-ISLE REGIONAL LIBRARY 2009 Levy for 2010 Taxes

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).					
Year	<u>2009</u>	<u>\$5,698,291.59</u>	×	<u>101.000%</u>	= <u>\$5,755,274.51</u>
		Highest Lawful Levy		Maximum Increase 101%	
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).					
	<u>\$140,680,793</u>	×	<u>0.313543880000</u>	÷	<u>\$1,000</u> = <u>\$44,109.60</u>
	A.V.		Last Year's Levy Rate		
C. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).					
	<u>\$90,575,757</u>	-	<u>\$107,184,388</u>	=	<u>\$0</u>
	Current Year's A.V.		Previous Year's A.V.		Remainder
	<u>\$0</u>	×	<u>0.313543880000</u>	÷	<u>\$1,000</u> = <u>\$0.00</u>
	Remainder from Line C		Last Year's Levy Rate		
D. Regular property tax limit:				A+B+C	= <u>\$5,799,384.11</u>

Parts E through G are used in calculating the additional levy limit due to annexation.					
E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.					
	<u>\$5,799,384.11</u>	÷	<u>\$14,356,002,983</u>	×	<u>\$1,000</u> = <u>0.403969274517</u>
	Total in Line D		Current Assessed Value		Calculated Rate
F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.					
	<u>\$0</u>	×	<u>0.403969274517</u>	÷	<u>\$1,000</u> = <u>\$0.00</u>
	Annexed Area's A.V.		Rate in Line E		
G. Regular property tax limit including annexation				D+F	= <u>\$5,799,384.11</u>

H. Statutory maximum rate times the assessed value of the district.					
	<u>\$14,356,002,983</u>	×	<u>0.500000000000</u>	÷	<u>\$1,000</u> = <u>\$7,178,001.49</u>
	A.V. of District		Statutory Rate Limit		Statutory Amount

I. Highest Lawful Levy (Lesser of G and H)				=	<u>\$5,799,384.11</u>
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J. Tax Base For Regular Levy					
1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)					<u>\$14,356,002,983</u>
K. Tax Base for Excess and Voted Bond Levies					
2. Less assessed value of the senior citizen exemption of less than \$35,000 income difference between the lower of the frozen or market value and the exempt value)					<u>\$160,621,959</u>
3. Plus Timber Assessed Value (TAV)					<u>\$9,641,644</u>
4. Tax base for excess and voted bond levies					<u>\$14,205,022,668</u>
					(1-2+3)

Excess Levy Rate Computation					
Excess levy amount divided by the assessed value in Line K4 above.					
	<u>\$0.00</u>	÷	<u>\$14,205,022,668</u>	×	<u>\$1,000</u> = <u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above		
Bond Levy Rate Computation					
Bond levy amount divided by the assessed value in Line K4 above.					
	<u>\$0.00</u>	÷	<u>\$14,205,022,668</u>	×	<u>\$1,000</u> = <u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above		

ACTUAL LEVY CALCULATION

Newly Voted Regular Levy 2009 for 2010 Taxes - Calculated by Snohomish County

TAXING DISTRICT SNO-ISLE REGIONAL LIBRARY **2009** Levy For **2010** Taxes

Population:	<input type="checkbox"/> Less than 10,000	<input checked="" type="checkbox"/> 10,000 or more	IPD	-0.8450%
Was a resolution/ordinance adopted authorizing an increase over the previous year's levy?			<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If so, what was the percentage increase?	1.0000%			
Was a second resolution/ordinance adopted authorizing an increase over the IPD?			<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If so, what was the percentage increase?	1.0000%			

A. Previous year's actual levy times the increase as stated in ordinance or resolution (RCW 84.55.120). If the taxing district did not provide an ordinance or resolution use 100% in the field increasing the previous year's actual levy.

Year	2008		\$5,698,291.59	×	101.000000000000%		=	\$5,755,274.51
		Previous Year's Actual Levy			100% Plus the Percentage Increase			

B. Amount for new construction, improvements, and newly constructed wind turbines (Line B, page 1)	=	\$44,109.60
C. Amount for increase in value of state-assessed property (Line C, page 1)	=	\$0.00
D. Regular property tax limit:	=	\$5,799,384.11

Parts E through G are used in calculating the additional levy amounts due to annexation.

E. To find the rate to be used in F, divide the levy amount as shown in D (page 1) by the current assessed value of the district, excluding the annexed area.

\$5,799,384.11	÷	\$14,356,002,983	×	\$1,000		=	0.403969274517
Total in Line D on page 1		Assessed Value					

F. Annexed area's current assessed value including new construction and improvements, multiplied by the rate in E.

\$0	×	0.403969274517	÷	\$1,000		=	\$0.00
Annexed Area's A.V.		Rate in Line E					

G. Total levy amount authorized, including the annexation D+F = \$5,799,384.11

H. Total levy amount authorized by resolution (G) plus amount refunded or to be refunded (RCW 84.55.070).

\$5,799,384.11	+	\$0.00		=	\$5,799,384.11
Total from Line G		Amount to be Refunded			Amount allowable per Resolution/Ordinance

I. Total amount certified by county legislative authority or taxing district as applicable. (RCW 84.52.020 and RCW 84.52.070) = \$5,742,401.19

J. Levy limit from line G on page 1, plus amount refunded or to be refunded (RCW 84.55.070).

\$5,799,384.11	+	\$0.00		=	\$5,799,384.11
Line G, Page 1		Amount to be Refunded			Total

K. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).

\$5,742,401.19	-			=	\$5,742,401.19
Lesser of H, I, or J		Amount Held in Abeyance			Total

L. Statutory limit from line H on page 1 (dollar amount, not the rate) = \$7,178,001.49

M. Lesser of K and L \$5,742,401.19

N. **Levy Corrections** Year of Error: _____

1. Minus amount over levied (if applicable)		\$0.00
2. Plus amount under levied (if applicable)		\$0.00

O. **Total: M +/- N** \$5,742,401.19

Regular Levy Rate Computation: Lesser of L and O divided by the assessed value in line J1 on page 1.

\$5,742,401.19	÷	\$14,356,002,983	×	\$1,000		=	0.40000000
Lesser of L and O		Amount on line J1 on page 1					

HIGHEST LAWFUL LEVY CALCULATION

COUPEVILLE LIBRARY CAPITAL FACILITIES
IMPROVEMENT AREA BOND

TAXING DISTRICT _____ 2009 Levy for 2010 Taxes

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).					
Year	<u>2009</u>	<u>\$0.00</u>	×	<u>101.000%</u>	= <u>\$0.00</u>
		Highest Lawful Levy		Maximum Increase 101%	
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).					
	<u>\$3,046,815</u>	×		<u>0.000000000000</u>	÷ <u>\$1,000</u> = <u>\$0.00</u>
	A.V.			Last Year's Levy Rate	
C. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).					
	<u>\$21,270,166</u>	-		<u>\$25,209,518</u>	= <u>\$0</u>
	Current Year's A.V.			Previous Year's A.V.	Remainder
	<u>\$0</u>	×		<u>0.000000000000</u>	÷ <u>\$1,000</u> = <u>\$0.00</u>
	Remainder from Line C			Last Year's Levy Rate	
D. Regular property tax limit:					A+B+C = <u>\$0.00</u>

Parts E through G are used in calculating the additional levy limit due to annexation.					
E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.					
	<u>\$0.00</u>	÷		<u>\$2,323,332,586</u>	× <u>\$1,000</u> = <u>0.000000000000</u>
	Total in Line D			Current Assessed Value	Calculated Rate
F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.					
	<u>\$0</u>	×		<u>0.000000000000</u>	÷ <u>\$1,000</u> = <u>\$0.00</u>
	Annexed Area's A.V.			Rate in Line E	
G. Regular property tax limit including annexation					D+F = <u>\$0.00</u>

H. Statutory maximum rate times the assessed value of the district.					
	<u>\$2,323,332,586</u>	×		<u>0.000000000000</u>	÷ <u>\$1,000</u> = <u>\$0.00</u>
	A.V. of District			Statutory Rate Limit	Statutory Amount

I. Highest Lawful Levy (Lesser of G and H)					= <u>\$0.00</u>
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J. Tax Base For Regular Levy		
1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)	<u>\$2,323,332,586</u>	
K. Tax Base for Excess and Voted Bond Levies		
2. Less assessed value of the senior citizen exemption of less than \$35,000 income difference between the lower of the frozen or market value and the exempt value)	<u>\$27,509,701</u>	
3. Plus Timber Assessed Value (TAV)	<u>\$4,082,508</u>	
4. Tax base for excess and voted bond levies	<u>\$2,299,905,393</u>	(1-2+3)

Excess Levy Rate Computation					
Excess levy amount divided by the assessed value in Line K4 above.					
	<u>\$0.00</u>	÷		<u>\$2,299,905,393</u>	× <u>\$1,000</u> = <u>0.00000000</u>
	Levy Amount			A.V. from Line K4 above	
Bond Levy Rate Computation					
Bond levy amount divided by the assessed value in Line K4 above.					
	<u>\$170,161.00</u>	÷		<u>\$2,299,905,393</u>	× <u>\$1,000</u> = <u>0.07398609</u>
	Levy Amount			A.V. from Line K4 above	

HIGHEST LAWFUL LEVY CALCULATION

TAXING DISTRICT CAMANO FIRE & RESCUE DISTRICT # 1 2009 Levy for 2010 Taxes

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).							
Year	<u> 2009 </u>	<u> \$2,949,077.43 </u>	×	<u> 101.000% </u>	=	<u> \$2,978,568.20 </u>	
		Highest Lawful Levy		Maximum Increase 101%			
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).							
	<u> \$25,613,214 </u>	×	<u> 0.868516830000 </u>	÷	<u> \$1,000 </u>	=	<u> \$22,245.51 </u>
	A.V.		Last Year's Levy Rate				
C. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).							
	<u> \$8,737,321 </u>	-	<u> \$9,301,013 </u>	=	<u> \$0 </u>		
	Current Year's A.V.		Previous Year's A.V.		Remainder		
	<u> \$0 </u>	×	<u> 0.868516830000 </u>	÷	<u> \$1,000 </u>	=	<u> \$0.00 </u>
	Remainder from Line C		Last Year's Levy Rate				
D. Regular property tax limit:				A+B+C	=	<u> \$3,000,813.71 </u>	

Parts E through G are used in calculating the additional levy limit due to annexation.							
E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.							
	<u> \$3,000,813.71 </u>	÷	<u> \$3,439,321,289 </u>	×	<u> \$1,000 </u>	=	<u> 0.872501711194 </u>
	Total in Line D		Current Assessed Value				Calculated Rate
F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.							
	<u> \$0 </u>	×	<u> 0.872501711194 </u>	÷	<u> \$1,000 </u>	=	<u> \$0.00 </u>
	Annexed Area's A.V.		Rate in Line E				
G. Regular property tax limit including annexation				D+F	=	<u> \$3,000,813.71 </u>	

H. Statutory maximum rate times the assessed value of the district.							
	<u> \$3,439,321,289 </u>	×	<u> 1.500000000000 </u>	÷	<u> \$1,000 </u>	=	<u> \$5,158,981.93 </u>
	A.V. of District		Statutory Rate Limit				Statutory Amount

I. Highest Lawful Levy (Lesser of G and H)				=	<u> \$3,000,813.71 </u>
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J. Tax Base For Regular Levy		
1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)	<u> \$3,439,321,289 </u>	
K. Tax Base for Excess and Voted Bond Levies		
2. Less assessed value of the senior citizen exemption of less than \$35,000 income difference between the lower of the frozen or market value and the exempt value)	<u> \$51,397,373 </u>	
3. Plus Timber Assessed Value (TAV)	<u> \$467,612 </u>	
4. Tax base for excess and voted bond levies	<u> \$3,388,391,528 </u>	(1-2+3)

Excess Levy Rate Computation							
Excess levy amount divided by the assessed value in Line K4 above.							
	<u> \$0.00 </u>	÷	<u> \$3,388,391,528 </u>	×	<u> \$1,000 </u>	=	<u> 0.00000000 </u>
	Levy Amount		A.V. from Line K4 above				
Bond Levy Rate Computation							
Bond levy amount divided by the assessed value in Line K4 above.							
	<u> \$567,939.00 </u>	÷	<u> \$3,388,391,528 </u>	×	<u> \$1,000 </u>	=	<u> 0.16761316 </u>
	Levy Amount		A.V. from Line K4 above				

HIGHEST LAWFUL LEVY CALCULATION

TAXING DISTRICT NORTH WHIDBEY FIRE & RESCUE DIST # 2 2009 Levy for 2010 Taxes

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).							
Year	<u>2009</u>	<u>\$1,352,466.14</u>	×	<u>101.000%</u>	=	<u>\$1,365,990.80</u>	
		Highest Lawful Levy		Maximum Increase 101%			
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).							
	<u>\$13,907,199</u>	×	<u>0.619163320000</u>	÷	<u>\$1,000</u>	=	<u>\$8,610.83</u>
	A.V.		Last Year's Levy Rate				
C. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).							
	<u>\$14,563,329</u>	-	<u>\$18,076,889</u>	=	<u>\$0</u>		
	Current Year's A.V.		Previous Year's A.V.		Remainder		
	<u>\$0</u>	×	<u>0.619163320000</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
	Remainder from Line C		Last Year's Levy Rate				
D. Regular property tax limit:				A+B+C	=	<u>\$1,374,601.63</u>	

Parts E through G are used in calculating the additional levy limit due to annexation.							
E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.							
	<u>\$1,374,601.63</u>	÷	<u>\$2,216,476,793</u>	×	<u>\$1,000</u>	=	<u>0.620174158530</u>
	Total in Line D		Current Assessed Value				Calculated Rate
F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.							
	<u>\$0</u>	×	<u>0.620174158530</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
	Annexed Area's A.V.		Rate in Line E				
G. Regular property tax limit including annexation				D+F	=	<u>\$1,374,601.63</u>	

H. Statutory maximum rate times the assessed value of the district.							
	<u>\$2,216,476,793</u>	×	<u>1.500000000000</u>	÷	<u>\$1,000</u>	=	<u>\$3,324,715.19</u>
	A.V. of District		Statutory Rate Limit				Statutory Amount

I. Highest Lawful Levy (Lesser of G and H)				=	<u>\$1,374,601.63</u>
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J. Tax Base For Regular Levy		
1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)	<u>\$2,216,476,793</u>	
K. Tax Base for Excess and Voted Bond Levies		
2. Less assessed value of the senior citizen exemption of less than \$35,000 income difference between the lower of the frozen or market value and the exempt value)	<u>\$25,398,514</u>	
3. Plus Timber Assessed Value (TAV)	<u>\$104,115</u>	
4. Tax base for excess and voted bond levies	<u>\$2,191,182,394</u>	(1-2+3)

Excess Levy Rate Computation							
Excess levy amount divided by the assessed value in Line K4 above.							
	<u>\$0.00</u>	÷	<u>\$2,191,182,394</u>	×	<u>\$1,000</u>	=	<u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above				
Bond Levy Rate Computation							
Bond levy amount divided by the assessed value in Line K4 above.							
	<u>\$0.00</u>	÷	<u>\$2,191,182,394</u>	×	<u>\$1,000</u>	=	<u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above				

HIGHEST LAWFUL LEVY CALCULATION

TAXING DISTRICT SOUTH WHIDBEY FIRE & RESCUE DIST # 3 2009 Levy for 2010 Taxes

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).								
Year	<u>2009</u>	<u>\$2,155,470.08</u>	×	<u>101.000%</u>	=	<u>\$2,177,024.78</u>		
		Highest Lawful Levy		Maximum Increase 101%				
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).								
	<u>\$54,607,608</u>	×	<u>0.512815030000</u>	÷	<u>\$1,000</u>	=	<u>\$28,003.60</u>	
	A.V.		Last Year's Levy Rate					
C. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).								
	<u>\$33,645,640</u>	-	<u>\$40,353,066</u>	=	<u>\$0</u>			
	Current Year's A.V.		Previous Year's A.V.		Remainder			
	<u>\$0</u>	×	<u>0.512815030000</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>	
	Remainder from Line C		Last Year's Levy Rate					
D. Regular property tax limit:						A+B+C	=	<u>\$2,205,028.38</u>

Parts E through G are used in calculating the additional levy limit due to annexation.								
E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.								
	<u>\$2,205,028.38</u>	÷	<u>\$4,317,675,183</u>	×	<u>\$1,000</u>	=	<u>0.510698069341</u>	
	Total in Line D		Current Assessed Value				Calculated Rate	
F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.								
	<u>\$0</u>	×	<u>0.510698069341</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>	
	Annexed Area's A.V.		Rate in Line E					
G. Regular property tax limit including annexation						D+F	=	<u>\$2,205,028.38</u>

H. Statutory maximum rate times the assessed value of the district.							
	<u>\$4,317,675,183</u>	×	<u>1.500000000000</u>	÷	<u>\$1,000</u>	=	<u>\$6,476,512.77</u>
	A.V. of District		Statutory Rate Limit				Statutory Amount

I. Highest Lawful Levy (Lesser of G and H)						=	<u>\$2,205,028.38</u>
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J. Tax Base For Regular Levy						
1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)						<u>\$4,317,675,183</u>
K. Tax Base for Excess and Voted Bond Levies						
2. Less assessed value of the senior citizen exemption of less than \$35,000 income difference between the lower of the frozen or market value and the exempt value)						<u>\$50,622,143</u>
3. Plus Timber Assessed Value (TAV)						<u>\$603,220</u>
4. Tax base for excess and voted bond levies						<u>\$4,267,656,260</u>
						(1-2+3)

Excess Levy Rate Computation							
Excess levy amount divided by the assessed value in Line K4 above.							
	<u>\$0.00</u>	÷	<u>\$4,267,656,260</u>	×	<u>\$1,000</u>	=	<u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above				
Bond Levy Rate Computation							
Bond levy amount divided by the assessed value in Line K4 above.							
	<u>\$0.00</u>	÷	<u>\$4,267,656,260</u>	×	<u>\$1,000</u>	=	<u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above				

ACTUAL LEVY CALCULATION

TAXING DISTRICT SOUTH WHIDBEY FIRE & RESCUE DIST # 3 2009 Levy For 2010 Taxes

Population: Less than 10,000 10,000 or more **IPD** -0.8450%

Was a resolution/ordinance adopted authorizing an increase over the previous year's levy? Yes No

If so, what was the percentage increase? 1.0000%

Was a second resolution/ordinance adopted authorizing an increase over the IPD? Yes No

If so, what was the percentage increase? 1.0000%

A. Previous year's actual levy times the increase as stated in ordinance or resolution (RCW 84.55.120). If the taxing district did not provide an ordinance or resolution use 100% in the field increasing the previous year's actual levy.

Year	<u>2008</u>									
		<u>\$2,259,843.90</u>	×	<u>101.000000000000%</u>	=	<u>\$2,282,442.34</u>				
		Previous Year's Actual Levy		100% Plus the Percentage Increase						

B. Amount for new construction, improvements, and newly constructed wind turbines (Line B, page 1) = \$28,003.60

C. Amount for increase in value of state-assessed property (Line C, page 1) = \$0.00

D. Regular property tax limit: A+B+C = \$2,310,445.94

Parts E through G are used in calculating the additional levy amounts due to annexation.

E. To find the rate to be used in F, divide the levy amount as shown in D (page 1) by the current assessed value of the district, excluding the annexed area.

	<u>\$2,205,028.38</u>	÷	<u>\$4,317,675,183</u>	×	<u>\$1,000</u>	=	<u>0.510698069341</u>
	Total in Line D on page 1		Assessed Value				

F. Annexed area's current assessed value including new construction and improvements, multiplied by the rate in E.

	<u>\$0</u>	×	<u>0.510698069341</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
	Annexed Area's A.V.		Rate in Line E				

G. Total levy amount authorized, including the annexation D+F = \$2,310,445.94

H. Total levy amount authorized by resolution (G) plus amount refunded or to be refunded (RCW 84.55.070).

	<u>\$2,310,445.94</u>	+	<u>\$36,780.93</u>	=	<u>\$2,347,226.87</u>
	Total from Line G		Amount to be Refunded		Amount allowable per Resolution/Ordinance

I. Total amount certified by county legislative authority or taxing district as applicable. (RCW 84.52.020 and RCW 84.52.070) = \$3,536,780.93

J. Levy limit from line G on page 1, plus amount refunded or to be refunded (RCW 84.55.070).

	<u>\$2,205,028.38</u>	+	<u>\$36,780.93</u>	=	<u>\$2,241,809.31</u>
	Line G, Page 1		Amount to be Refunded		Total

K. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).

	<u>\$2,241,809.31</u>	-		=	<u>\$2,241,809.31</u>
	Lesser of H, I, or J		Amount Held in Abeyance		Total

L. Statutory limit from line H on page 1 (dollar amount, not the rate) = \$6,476,512.77

M. Lesser of K and L \$2,241,809.31

N. **Levy Corrections** Year of Error: _____

1. Minus amount over levied (if applicable)	<u>\$0.00</u>
2. Plus amount under levied (if applicable)	<u>\$0.00</u>

O. **Total: M +/- N** \$2,241,809.31

Regular Levy Rate Computation: Lesser of L and O divided by the assessed value in line J1 on page 1.

	<u>\$2,241,809.31</u>	÷	<u>\$4,317,675,183</u>	×	<u>\$1,000</u>	=	<u>0.51921676</u>
	Lesser of L and O		Amount on line J1 on page 1				

HIGHEST LAWFUL LEVY CALCULATION

TAXING DISTRICT CENTRAL WHIDBEY ISLAND FIRE & RESCUE DIST #5 2009 Levy for 2010 Taxes

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).							
Year	<u>2009</u>	<u>\$1,536,762.24</u>	×	<u>101.000%</u>	=	<u>\$1,552,129.86</u>	
		Highest Lawful Levy		Maximum Increase 101%			
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).							
	<u>\$17,602,225</u>	×	<u>0.877844060000</u>	÷	<u>\$1,000</u>	=	<u>\$15,452.01</u>
	A.V.		Last Year's Levy Rate				
C. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).							
	<u>\$13,385,536</u>	-	<u>\$16,797,217</u>	=	<u>\$0</u>		
	Current Year's A.V.		Previous Year's A.V.		Remainder		
	<u>\$0</u>	×	<u>0.877844060000</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
	Remainder from Line C		Last Year's Levy Rate				
D. Regular property tax limit:				A+B+C	=	<u>\$1,567,581.87</u>	

Parts E through G are used in calculating the additional levy limit due to annexation.							
E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.							
	<u>\$1,567,581.87</u>	÷	<u>\$1,842,888,837</u>	×	<u>\$1,000</u>	=	<u>0.850611191802</u>
	Total in Line D		Current Assessed Value				Calculated Rate
F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.							
	<u>\$0</u>	×	<u>0.850611191802</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
	Annexed Area's A.V.		Rate in Line E				
G. Regular property tax limit including annexation				D+F	=	<u>\$1,567,581.87</u>	

H. Statutory maximum rate times the assessed value of the district.							
	<u>\$1,842,888,837</u>	×	<u>1.500000000000</u>	÷	<u>\$1,000</u>	=	<u>\$2,764,333.26</u>
	A.V. of District		Statutory Rate Limit				Statutory Amount

I. Highest Lawful Levy (Lesser of G and H)				=	<u>\$1,567,581.87</u>
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J. Tax Base For Regular Levy					
1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)					<u>\$1,842,888,837</u>
K. Tax Base for Excess and Voted Bond Levies					
2. Less assessed value of the senior citizen exemption of less than \$35,000 income difference between the lower of the frozen or market value and the exempt value)					<u>\$23,328,924</u>
3. Plus Timber Assessed Value (TAV)					<u>\$171,885</u>
4. Tax base for excess and voted bond levies					<u>\$1,819,731,798</u>
			(1-2+3)		

Excess Levy Rate Computation							
Excess levy amount divided by the assessed value in Line K4 above.							
	<u>\$0.00</u>	÷	<u>\$1,819,731,798</u>	×	<u>\$1,000</u>	=	<u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above				
Bond Levy Rate Computation							
Bond levy amount divided by the assessed value in Line K4 above.							
	<u>\$0.00</u>	÷	<u>\$1,819,731,798</u>	×	<u>\$1,000</u>	=	<u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above				

ACTUAL LEVY CALCULATION

TAXING DISTRICT CENTRAL WHIDBEY ISLAND FIRE & RESCUE DIST #5 **2009** Levy For **2010** Taxes

Population:	<input checked="" type="checkbox"/> Less than 10,000	<input type="checkbox"/> 10,000 or more	IPD	-0.8450%
Was a resolution/ordinance adopted authorizing an increase over the previous year's levy?			<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If so, what was the percentage increase?	1.0000%			
Was a second resolution/ordinance adopted authorizing an increase over the IPD?			<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If so, what was the percentage increase?	0.0000%			

A. Previous year's actual levy times the increase as stated in ordinance or resolution (RCW 84.55.120). If the taxing district did not provide an ordinance or resolution use 100% in the field increasing the previous year's actual levy.

Year	2008	\$1,608,327.82	×	101.000000000000%		=	\$1,624,411.10
		Previous Year's Actual Levy		100% Plus the Percentage Increase			

B. Amount for new construction, improvements, and newly constructed wind turbines (Line B, page 1) = \$15,452.01

C. Amount for increase in value of state-assessed property (Line C, page 1) = \$0.00

D. Regular property tax limit: A+B+C = \$1,639,863.11

Parts E through G are used in calculating the additional levy amounts due to annexation.

E. To find the rate to be used in F, divide the levy amount as shown in D (page 1) by the current assessed value of the district, excluding the annexed area.

\$1,567,581.87	÷	\$1,842,888,837	×	\$1,000		=	0.850611191802
Total in Line D on page 1		Assessed Value					

F. Annexed area's current assessed value including new construction and improvements, multiplied by the rate in E.

\$0	×	0.850611191802	÷	\$1,000		=	\$0.00
Annexed Area's A.V.		Rate in Line E					

G. Total levy amount authorized, including the annexation D+F = \$1,639,863.11

H. Total levy amount authorized by resolution (G) plus amount refunded or to be refunded (RCW 84.55.070).

\$1,639,863.11	+	\$11,363.15		=	\$1,651,226.26
Total from Line G		Amount to be Refunded			Amount allowable per Resolution/Ordinance

I. Total amount certified by county legislative authority or taxing district as applicable. (RCW 84.52.020 and RCW 84.52.070) = \$1,911,363.15

J. Levy limit from line G on page 1, plus amount refunded or to be refunded (RCW 84.55.070).

\$1,567,581.87	+	\$11,363.15		=	\$1,578,945.02
Line G, Page 1		Amount to be Refunded			Total

K. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).

\$1,578,945.02	—			=	\$1,578,945.02
Lesser of H, I, or J		Amount Held in Abeyance			Total

L. Statutory limit from line H on page 1 (dollar amount, not the rate) = \$2,764,333.26

M. Lesser of K and L = \$1,578,945.02

N. **Levy Corrections** Year of Error: _____

1. Minus amount over levied (if applicable)	\$0.00
2. Plus amount under levied (if applicable)	\$0.00

O. **Total: M +/- N** = \$1,578,945.02

Regular Levy Rate Computation: Lesser of L and O divided by the assessed value in line J1 on page 1.

\$1,578,945.02	÷	\$1,842,888,837	×	\$1,000		=	0.85677714
Lesser of L and O		Amount on line J1 on page 1					

HIGHEST LAWFUL LEVY CALCULATION

TAXING DISTRICT ISLAND COUNTY PUB HOSPITAL DISTRICT 2009 Levy for 2010 Taxes

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).							
Year	<u>2009</u>	<u>\$812,836.03</u>	×	<u>101.000%</u>	=	<u>\$820,964.39</u>	
		Highest Lawful Levy		Maximum Increase 101%			
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).							
	<u>\$121,537,937</u>	×	<u>0.082248350000</u>	÷	<u>\$1,000</u>	=	<u>\$9,996.29</u>
	A.V.		Last Year's Levy Rate				
C. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).							
	<u>\$83,702,966</u>	-	<u>\$100,118,609</u>	=	<u>\$0</u>		
	Current Year's A.V.		Previous Year's A.V.		Remainder		
	<u>\$0</u>	×	<u>0.082248350000</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
	Remainder from Line C		Last Year's Levy Rate				
D. Regular property tax limit:				A+B+C	=	<u>\$830,960.68</u>	

Parts E through G are used in calculating the additional levy limit due to annexation.							
E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.							
	<u>\$830,960.68</u>	÷	<u>\$10,926,216,700</u>	×	<u>\$1,000</u>	=	<u>0.076052004350</u>
	Total in Line D		Current Assessed Value				Calculated Rate
F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.							
	<u>\$0</u>	×	<u>0.076052004350</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
	Annexed Area's A.V.		Rate in Line E				
G. Regular property tax limit including annexation				D+F	=	<u>\$830,960.68</u>	

H. Statutory maximum rate times the assessed value of the district.							
	<u>\$10,926,216,700</u>	×	<u>0.750000000000</u>	÷	<u>\$1,000</u>	=	<u>\$8,194,662.53</u>
	A.V. of District		Statutory Rate Limit				Statutory Amount

I. Highest Lawful Levy (Lesser of G and H)				=	<u>\$830,960.68</u>
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J. Tax Base For Regular Levy		
1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)	<u>\$10,926,216,700</u>	
K. Tax Base for Excess and Voted Bond Levies		
2. Less assessed value of the senior citizen exemption of less than \$35,000 income difference between the lower of the frozen or market value and the exempt value)	<u>\$112,914,566</u>	
3. Plus Timber Assessed Value (TAV)	<u>\$8,223,125</u>	
4. Tax base for excess and voted bond levies	<u>\$10,821,525,259</u>	(1-2+3)

Excess Levy Rate Computation							
Excess levy amount divided by the assessed value in Line K4 above.							
	<u>\$0.00</u>	÷	<u>\$10,821,525,259</u>	×	<u>\$1,000</u>	=	<u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above				
Bond Levy Rate Computation							
Bond levy amount divided by the assessed value in Line K4 above.							
	<u>\$1,307,346.00</u>	÷	<u>\$10,821,525,259</u>	×	<u>\$1,000</u>	=	<u>0.12080978</u>
	Levy Amount		A.V. from Line K4 above				

HIGHEST LAWFUL LEVY CALCULATION

TAXING DISTRICT CAMANO FIRE & RESCUE DISTRICT # 1 EMS 2009 Levy for 2010 Taxes

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).							
Year	<u>2009</u>	<u>\$1,823,209.58</u>	×	<u>101.000%</u>	=	<u>\$1,841,441.68</u>	
		Highest Lawful Levy		Maximum Increase 101%			
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).							
	<u>\$30,947,145</u>	×	<u>0.323030670000</u>	÷	<u>\$1,000</u>	=	<u>\$9,996.88</u>
	A.V.		Last Year's Levy Rate				
C. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).							
	<u>\$8,737,321</u>	-	<u>\$9,301,013</u>	=	<u>\$0</u>		
	Current Year's A.V.		Previous Year's A.V.		Remainder		
	<u>\$0</u>	×	<u>0.323030670000</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
	Remainder from Line C		Last Year's Levy Rate				
D. Regular property tax limit:				A+B+C	=	<u>\$1,851,438.56</u>	

Parts E through G are used in calculating the additional levy limit due to annexation.							
E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.							
	<u>\$1,851,438.56</u>	÷	<u>\$3,702,877,132</u>	×	<u>\$1,000</u>	=	<u>0.499999998380</u>
	Total in Line D		Current Assessed Value				Calculated Rate
F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.							
	<u>\$0</u>	×	<u>0.499999998380</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
	Annexed Area's A.V.		Rate in Line E				
G. Regular property tax limit including annexation				D+F	=	<u>\$1,851,438.56</u>	

H. Statutory maximum rate times the assessed value of the district.							
	<u>\$3,702,877,132</u>	×	<u>0.500000000000</u>	÷	<u>\$1,000</u>	=	<u>\$1,851,438.57</u>
	A.V. of District		Statutory Rate Limit				Statutory Amount

I. Highest Lawful Levy (Lesser of G and H)				=	<u>\$1,851,438.56</u>
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J. Tax Base For Regular Levy					
1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)					<u>\$3,702,877,132</u>
K. Tax Base for Excess and Voted Bond Levies					
2. Less assessed value of the senior citizen exemption of less than \$35,000 income difference between the lower of the frozen or market value and the exempt value)					<u>\$51,397,373</u>
3. Plus Timber Assessed Value (TAV)					<u>\$1,418,520</u>
4. Tax base for excess and voted bond levies					<u>\$3,652,898,279</u>
			(1-2+3)		

Excess Levy Rate Computation							
Excess levy amount divided by the assessed value in Line K4 above.							
	<u>\$0.00</u>	÷	<u>\$3,652,898,279</u>	×	<u>\$1,000</u>	=	<u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above				
Bond Levy Rate Computation							
Bond levy amount divided by the assessed value in Line K4 above.							
	<u>\$0.00</u>	÷	<u>\$3,652,898,279</u>	×	<u>\$1,000</u>	=	<u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above				

ACTUAL LEVY CALCULATION

TAXING DISTRICT CAMANO FIRE & RESCUE DISTRICT # 1 EMS 2009 Levy For 2010 Taxes

Population:	<input type="checkbox"/> Less than 10,000 <input type="checkbox"/> 10,000 or more	IPD	<u>-0.8450%</u>
Was a resolution/ordinance adopted authorizing an increase over the previous year's levy?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
If so, what was the percentage increase?	<u>1.0000%</u>		
Was a second resolution/ordinance adopted authorizing an increase over the IPD?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
If so, what was the percentage increase?	<u>1.0000%</u>		

A. Previous year's actual levy times the increase as stated in ordinance or resolution (RCW 84.55.120). If the taxing district did not provide an ordinance or resolution use 100% in the field increasing the previous year's actual levy.

Year	<u>2008</u>									
		<u>\$1,823,209.58</u>	×	<u>101.000000000000%</u>	=	<u>\$1,841,441.68</u>				
		<small>Previous Year's Actual Levy</small>		<small>100% Plus the Percentage Increase</small>						

B. Amount for new construction, improvements, and newly constructed wind turbines (Line B, page 1) = \$9,996.88

C. Amount for increase in value of state-assessed property (Line C, page 1) = \$0.00

D. Regular property tax limit: A+B+C = \$1,851,438.56

Parts E through G are used in calculating the additional levy amounts due to annexation.

E. To find the rate to be used in F, divide the levy amount as shown in D (page 1) by the current assessed value of the district, excluding the annexed area.

	<u>\$1,851,438.56</u>	÷	<u>\$3,702,877,132</u>	×	<u>\$1,000</u>	=	<u>0.499999998380</u>
	<small>Total in Line D on page 1</small>		<small>Assessed Value</small>				

F. Annexed area's current assessed value including new construction and improvements, multiplied by the rate in E.

	<u>\$0</u>	×	<u>0.499999998380</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
	<small>Annexed Area's A.V.</small>		<small>Rate in Line E</small>				

G. Total levy amount authorized, including the annexation D+F = \$1,851,438.56

H. Total levy amount authorized by resolution (G) plus amount refunded or to be refunded (RCW 84.55.070).

	<u>\$1,851,438.56</u>	+	<u>\$12,706.71</u>	=	<u>\$1,864,145.27</u>
	<small>Total from Line G</small>		<small>Amount to be Refunded</small>		<small>Amount allowable per Resolution/Ordinance</small>

I. Total amount certified by county legislative authority or taxing district as applicable. (RCW 84.52.020 and RCW 84.52.070) = \$2,093,332.51

J. Levy limit from line G on page 1, plus amount refunded or to be refunded (RCW 84.55.070).

	<u>\$1,851,438.56</u>	+	<u>\$12,706.71</u>	=	<u>\$1,864,145.27</u>
	<small>Line G, Page 1</small>		<small>Amount to be Refunded</small>		<small>Total</small>

K. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).

	<u>\$1,864,145.27</u>	-		=	<u>\$1,864,145.27</u>
	<small>Lesser of H, I, or J</small>		<small>Amount Held in Abeyance</small>		<small>Total</small>

L. Statutory limit from line H on page 1 (dollar amount, not the rate) = \$1,851,438.57

M. Lesser of K and L \$1,851,438.57

N. **Levy Corrections** Year of Error: _____

1. Minus amount over levied (if applicable)	<u>\$0.00</u>
2. Plus amount under levied (if applicable)	<u>\$0.00</u>

O. **Total: M +/- N** \$1,851,438.57

Regular Levy Rate Computation: Lesser of L and O divided by the assessed value in line J1 on page 1.

	<u>\$1,851,438.57</u>	÷	<u>\$3,702,877,132</u>	×	<u>\$1,000</u>	=	<u>0.50000000</u>
	<small>Lesser of L and O</small>		<small>Amount on line J1 on page 1</small>				

HIGHEST LAWFUL LEVY CALCULATION

TAXING DISTRICT _____ **HOSPITAL EMS** _____ **2009** Levy for **2010** Taxes

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).							
Year	2009	\$4,927,311.87	×	101.000%	=	\$4,976,584.99	
		Highest Lawful Levy		Maximum Increase 101%			
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).							
	\$121,537,937	×	0.461229570000	÷	\$1,000	=	\$56,056.89
	A.V.		Last Year's Levy Rate				
C. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).							
	\$83,702,966	-	\$100,118,609	=	\$0		
	Current Year's A.V.		Previous Year's A.V.		Remainder		
	\$0	×	0.461229570000	÷	\$1,000	=	\$0.00
	Remainder from Line C		Last Year's Levy Rate				
D. Regular property tax limit:				A+B+C	=	\$5,032,641.88	

Parts E through G are used in calculating the additional levy limit due to annexation.							
E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.							
	\$5,032,641.88	÷	\$10,926,216,700	×	\$1,000	=	0.460602422429
	Total in Line D		Current Assessed Value				Calculated Rate
F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.							
	\$0	×	0.460602422429	÷	\$1,000	=	\$0.00
	Annexed Area's A.V.		Rate in Line E				
G. Regular property tax limit including annexation				D+F	=	\$5,032,641.88	

H. Statutory maximum rate times the assessed value of the district.							
	\$10,926,216,700	×	0.500000000000	÷	\$1,000	=	\$5,463,108.35
	A.V. of District		Statutory Rate Limit				Statutory Amount

I. Highest Lawful Levy (Lesser of G and H)				=	\$5,032,641.88
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J. Tax Base For Regular Levy		
1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)	\$10,926,216,700	
K. Tax Base for Excess and Voted Bond Levies		
2. Less assessed value of the senior citizen exemption of less than \$35,000 income difference between the lower of the frozen or market value and the exempt value)	\$112,914,566	
3. Plus Timber Assessed Value (TAV)	\$8,223,125	
4. Tax base for excess and voted bond levies	(1-2+3)	\$10,821,525,259

Excess Levy Rate Computation							
Excess levy amount divided by the assessed value in Line K4 above.							
	\$0.00	÷	\$10,821,525,259	×	\$1,000	=	0.00000000
	Levy Amount		A.V. from Line K4 above				
Bond Levy Rate Computation							
Bond levy amount divided by the assessed value in Line K4 above.							
	\$0.00	÷	\$10,821,525,259	×	\$1,000	=	0.00000000
	Levy Amount		A.V. from Line K4 above				

ACTUAL LEVY CALCULATION

TAXING DISTRICT HOSPITAL EMS **2009** Levy For **2010** Taxes

Population:	<input type="checkbox"/> Less than 10,000	<input type="checkbox"/> 10,000 or more	IPD	-0.8450%
Was a resolution/ordinance adopted authorizing an increase over the previous year's levy?			<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If so, what was the percentage increase?	1.0000%			
Was a second resolution/ordinance adopted authorizing an increase over the IPD?			<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If so, what was the percentage increase?	1.0000%			

A. Previous year's actual levy times the increase as stated in ordinance or resolution (RCW 84.55.120). If the taxing district did not provide an ordinance or resolution use 100% in the field increasing the previous year's actual levy.

Year	2008	\$5,134,239.34	×	101.000000000000%	=	\$5,185,581.73
		Previous Year's Actual Levy		100% Plus the Percentage Increase		

B. Amount for new construction, improvements, and newly constructed wind turbines (Line B, page 1)	=	\$56,056.89
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C. Amount for increase in value of state-assessed property (Line C, page 1)	=	\$0.00
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D. Regular property tax limit:	A+B+C	=	\$5,241,638.62
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Parts E through G are used in calculating the additional levy amounts due to annexation.

E. To find the rate to be used in F, divide the levy amount as shown in D (page 1) by the current assessed value of the district, excluding the annexed area.

\$5,032,641.88	÷	\$10,926,216,700	×	\$1,000	=	0.460602422429
Total in Line D on page 1		Assessed Value				

F. Annexed area's current assessed value including new construction and improvements, multiplied by the rate in E.

\$0	×	0.460602422429	÷	\$1,000	=	\$0.00
Annexed Area's A.V.		Rate in Line E				

G. Total levy amount authorized, including the annexation	D+F	=	\$5,241,638.62
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H. Total levy amount authorized by resolution (G) plus amount refunded or to be refunded (RCW 84.55.070).

\$5,241,638.62	+	\$83,778.44	=	\$5,325,417.06
Total from Line G		Amount to be Refunded		Amount allowable per Resolution/Ordinance

I. Total amount certified by county legislative authority or taxing district as applicable. (RCW 84.52.020 and RCW 84.52.070)

	=	\$5,683,778.44
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J. Levy limit from line G on page 1, plus amount refunded or to be refunded (RCW 84.55.070).

\$5,032,641.88	+	\$83,778.44	=	\$5,116,420.32
Line G, Page 1		Amount to be Refunded		Total

K. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).

\$5,116,420.32	-		=	\$5,116,420.32
Lesser of H, I, or J		Amount Held in Abeyance		Total

L. Statutory limit from line H on page 1 (dollar amount, not the rate)	=	\$5,463,108.35
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M. Lesser of K and L	=	\$5,116,420.32
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N. Levy Corrections Year of Error: _____		
1. Minus amount over levied (if applicable)		\$0.00
2. Plus amount under levied (if applicable)		\$0.00

O. Total: M +/- N	=	\$5,116,420.32
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Regular Levy Rate Computation: Lesser of L and O divided by the assessed value in line J1 on page 1.

\$5,116,420.32	÷	\$10,926,216,700	×	\$1,000	=	0.46827008
Lesser of L and O		Amount on line J1 on page 1				

HIGHEST LAWFUL LEVY CALCULATION

TAXING DISTRICT NORTH WHIDBEY PARK & REC 2009 Levy for 2010 Taxes

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).								
Year	<u>2009</u>	<u>\$518,590.07</u>	×	<u>101.000%</u>	=	<u>\$523,775.97</u>		
		Highest Lawful Levy		Maximum Increase 101%				
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).								
	<u>\$41,845,877</u>	×	<u>0.134912790000</u>	÷	<u>\$1,000</u>	=	<u>\$5,645.54</u>	
	A.V.		Last Year's Levy Rate					
C. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).								
	<u>\$35,591,329</u>	-	<u>\$41,484,713</u>	=	<u>\$0</u>			
	Current Year's A.V.		Previous Year's A.V.		Remainder			
	<u>\$0</u>	×	<u>0.134912790000</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>	
	Remainder from Line C		Last Year's Levy Rate					
D. Regular property tax limit:						A+B+C	=	<u>\$529,421.51</u>

Parts E through G are used in calculating the additional levy limit due to annexation.								
E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.								
	<u>\$529,421.51</u>	÷	<u>\$3,925,135,796</u>	×	<u>\$1,000</u>	=	<u>0.134879794615</u>	
	Total in Line D		Current Assessed Value				Calculated Rate	
F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.								
	<u>\$0</u>	×	<u>0.134879794615</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>	
	Annexed Area's A.V.		Rate in Line E					
G. Regular property tax limit including annexation						D+F	=	<u>\$529,421.51</u>

H. Statutory maximum rate times the assessed value of the district.							
	<u>\$3,925,135,796</u>	×	<u>0.180000000000</u>	÷	<u>\$1,000</u>	=	<u>\$706,524.44</u>
	A.V. of District		Statutory Rate Limit				Statutory Amount

I. Highest Lawful Levy (Lesser of G and H)						=	<u>\$529,421.51</u>
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J. Tax Base For Regular Levy						
1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)						<u>\$3,925,135,796</u>
K. Tax Base for Excess and Voted Bond Levies						
2. Less assessed value of the senior citizen exemption of less than \$35,000 income difference between the lower of the frozen or market value and the exempt value)						<u>\$34,782,722</u>
3. Plus Timber Assessed Value (TAV)						<u>\$571,666</u>
4. Tax base for excess and voted bond levies						<u>\$3,890,924,740</u>
						(1-2+3)

Excess Levy Rate Computation							
Excess levy amount divided by the assessed value in Line K4 above.							
	<u>\$0.00</u>	÷	<u>\$3,890,924,740</u>	×	<u>\$1,000</u>	=	<u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above				
Bond Levy Rate Computation							
Bond levy amount divided by the assessed value in Line K4 above.							
	<u>\$0.00</u>	÷	<u>\$3,890,924,740</u>	×	<u>\$1,000</u>	=	<u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above				

ACTUAL LEVY CALCULATION

TAXING DISTRICT NORTH WHIDBEY PARK & REC **2009** Levy For **2010** Taxes

Population: Less than 10,000 10,000 or more **IPD** -0.8450%

Was a resolution/ordinance adopted authorizing an increase over the previous year's levy? Yes No

If so, what was the percentage increase? 1.0000%

Was a second resolution/ordinance adopted authorizing an increase over the IPD? Yes No

If so, what was the percentage increase? 1.0000%

A. Previous year's actual levy times the increase as stated in ordinance or resolution (RCW 84.55.120). If the taxing district did not provide an ordinance or resolution use 100% in the field increasing the previous year's actual levy.

Year	<u>2008</u>		<u>\$518,590.07</u>		<u>×</u>	<u>101.000000000000%</u>		<u>=</u>	<u>\$523,775.97</u>
		Previous Year's Actual Levy				100% Plus the Percentage Increase			

B. Amount for new construction, improvements, and newly constructed wind turbines (Line B, page 1) = \$5,645.54

C. Amount for increase in value of state-assessed property (Line C, page 1) = \$0.00

D. Regular property tax limit: A+B+C = \$529,421.51

Parts E through G are used in calculating the additional levy amounts due to annexation.

E. To find the rate to be used in F, divide the levy amount as shown in D (page 1) by the current assessed value of the district, excluding the annexed area.

<u>\$529,421.51</u>		<u>÷</u>	<u>\$3,925,135,796</u>		<u>×</u>	<u>\$1,000</u>		<u>=</u>	<u>0.134879794615</u>
Total in Line D on page 1			Assessed Value						

F. Annexed area's current assessed value including new construction and improvements, multiplied by the rate in E.

<u>\$0</u>		<u>×</u>	<u>0.134879794615</u>		<u>÷</u>	<u>\$1,000</u>		<u>=</u>	<u>\$0.00</u>
Annexed Area's A.V.			Rate in Line E						

G. Total levy amount authorized, including the annexation D+F = \$529,421.51

H. Total levy amount authorized by resolution (G) plus amount refunded or to be refunded (RCW 84.55.070).

<u>\$529,421.51</u>		<u>+</u>	<u>\$11,576.54</u>		<u>=</u>	<u>\$540,998.05</u>
Total from Line G			Amount to be Refunded			Amount allowable per Resolution/Ordinance

I. Total amount certified by county legislative authority or taxing district as applicable. (RCW 84.52.020 and RCW 84.52.070) = \$541,076.54

J. Levy limit from line G on page 1, plus amount refunded or to be refunded (RCW 84.55.070).

<u>\$529,421.51</u>		<u>+</u>	<u>\$11,576.54</u>		<u>=</u>	<u>\$540,998.05</u>
Line G, Page 1			Amount to be Refunded			Total

K. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).

<u>\$540,998.05</u>		<u>—</u>			<u>=</u>	<u>\$540,998.05</u>
Lesser of H, I, or J			Amount Held in Abeyance			Total

L. Statutory limit from line H on page 1 (dollar amount, not the rate) = \$706,524.44

M. Lesser of K and L = \$540,998.05

N. **Levy Corrections** Year of Error: _____

1. Minus amount over levied (if applicable)	<u>\$0.00</u>
2. Plus amount under levied (if applicable)	<u>\$0.00</u>

O. **Total: M +/- N** = \$540,998.05

Regular Levy Rate Computation: Lesser of L and O divided by the assessed value in line J1 on page 1.

<u>\$540,998.05</u>		<u>÷</u>	<u>\$3,925,135,796</u>		<u>×</u>	<u>\$1,000</u>		<u>=</u>	<u>0.13782913</u>
Lesser of L and O			Amount on line J1 on page 1						

Adapted from REV 64 0007e (x) (12/23/09)

HIGHEST LAWFUL LEVY CALCULATION

TAXING DISTRICT SOUTH WHIDBEY PARK & REC 2009 Levy for 2010 Taxes

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).							
Year	<u>2009</u>	<u>\$718,552.44</u>	×	<u>101.000%</u>	=	<u>\$725,737.96</u>	
		Highest Lawful Levy		Maximum Increase 101%			
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).							
	<u>\$56,583,192</u>	×	<u>0.150000000000</u>	÷	<u>\$1,000</u>	=	<u>\$8,487.48</u>
	A.V.		Last Year's Levy Rate				
C. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).							
	<u>\$33,645,640</u>	-	<u>\$40,353,066</u>	=	<u>\$0</u>		
	Current Year's A.V.		Previous Year's A.V.		Remainder		
	<u>\$0</u>	×	<u>0.150000000000</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
	Remainder from Line C		Last Year's Levy Rate				
D. Regular property tax limit:				A+B+C	=	<u>\$734,225.44</u>	

Parts E through G are used in calculating the additional levy limit due to annexation.							
E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.							
	<u>\$734,225.44</u>	÷	<u>\$4,682,141,690</u>	×	<u>\$1,000</u>	=	<u>0.156814015596</u>
	Total in Line D		Current Assessed Value				Calculated Rate
F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.							
	<u>\$0</u>	×	<u>0.156814015596</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
	Annexed Area's A.V.		Rate in Line E				
G. Regular property tax limit including annexation				D+F	=	<u>\$734,225.44</u>	

H. Statutory maximum rate times the assessed value of the district.							
	<u>\$4,682,141,690</u>	×	<u>0.150000000000</u>	÷	<u>\$1,000</u>	=	<u>\$702,321.25</u>
	A.V. of District		Statutory Rate Limit				Statutory Amount

I. Highest Lawful Levy (Lesser of G and H)				=	<u>\$702,321.25</u>		
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J. Tax Base For Regular Levy					
1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)					<u>\$4,682,141,690</u>
K. Tax Base for Excess and Voted Bond Levies					
2. Less assessed value of the senior citizen exemption of less than \$35,000 income difference between the lower of the frozen or market value and the exempt value)					<u>\$50,622,143</u>
3. Plus Timber Assessed Value (TAV)					<u>\$3,568,950</u>
4. Tax base for excess and voted bond levies					<u>\$4,635,088,497</u>
					(1-2+3)

Excess Levy Rate Computation							
Excess levy amount divided by the assessed value in Line K4 above.							
	<u>\$0.00</u>	÷	<u>\$4,635,088,497</u>	×	<u>\$1,000</u>	=	<u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above				
Bond Levy Rate Computation							
Bond levy amount divided by the assessed value in Line K4 above.							
	<u>\$252,507.00</u>	÷	<u>\$4,635,088,497</u>	×	<u>\$1,000</u>	=	<u>0.05447728</u>
	Levy Amount		A.V. from Line K4 above				

HIGHEST LAWFUL LEVY CALCULATION
Regular Levy Includes Port of Coupeville Regular Levy and Administrative Bond

TAXING DISTRICT PORT OF COUPEVILLE 2009 Levy for 2010 Taxes

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).					
Year	<u>2009</u>	<u>\$336,494.91</u>	×	<u>101.000%</u>	= <u>\$339,859.86</u>
		Highest Lawful Levy		Maximum Increase 101%	
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).					
	<u>\$23,108,868</u>	×	<u>0.151992290000</u>	÷	<u>\$1,000</u> = <u>\$3,512.37</u>
	A.V.		Last Year's Levy Rate		
C. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).					
	<u>\$14,465,997</u>	-	<u>\$18,280,830</u>	=	<u>\$0</u>
	Current Year's A.V.		Previous Year's A.V.		Remainder
	<u>\$0</u>	×	<u>0.151992290000</u>	÷	<u>\$1,000</u> = <u>\$0.00</u>
	Remainder from Line C		Last Year's Levy Rate		
D. Regular property tax limit: A+B+C = <u>\$343,372.23</u>					

Parts E through G are used in calculating the additional levy limit due to annexation.					
E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.					
	<u>\$343,372.23</u>	÷	<u>\$2,318,939,214</u>	×	<u>\$1,000</u> = <u>0.148072975750</u>
	Total in Line D		Current Assessed Value		Calculated Rate
F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.					
	<u>\$0</u>	×	<u>0.148072975750</u>	÷	<u>\$1,000</u> = <u>\$0.00</u>
	Annexed Area's A.V.		Rate in Line E		
G. Regular property tax limit including annexation D+F = <u>\$343,372.23</u>					

H. Statutory maximum rate times the assessed value of the district.					
	<u>\$2,318,939,214</u>	×	<u>0.450000000000</u>	÷	<u>\$1,000</u> = <u>\$1,043,522.65</u>
	A.V. of District		Statutory Rate Limit		Statutory Amount

I. Highest Lawful Levy (Lesser of G and H) = <u>\$343,372.23</u>					
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J. Tax Base For Regular Levy					
1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)					<u>\$2,318,939,214</u>
K. Tax Base for Excess and Voted Bond Levies					
2. Less assessed value of the senior citizen exemption of less than \$35,000 income difference between the lower of the frozen or market value and the exempt value)					<u>\$27,509,701</u>
3. Plus Timber Assessed Value (TAV)					<u>\$4,082,508</u>
4. Tax base for excess and voted bond levies (1-2+3)					<u>\$2,295,512,021</u>

Excess Levy Rate Computation					
Excess levy amount divided by the assessed value in Line K4 above.					
	<u>\$0.00</u>	÷	<u>\$2,295,512,021</u>	×	<u>\$1,000</u> = <u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above		
Bond Levy Rate Computation					
Bond levy amount divided by the assessed value in Line K4 above.					
	<u>\$0.00</u>	÷	<u>\$2,295,512,021</u>	×	<u>\$1,000</u> = <u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above		

HIGHEST LAWFUL LEVY CALCULATION

TAXING DISTRICT PORT OF SOUTH WHIDBEY **2009** Levy for **2010** Taxes

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).							
Year	<u>2009</u>	<u>\$469,034.53</u>	×	<u>101.000%</u>	=	<u>\$473,724.88</u>	
		Highest Lawful Levy		Maximum Increase 101%			
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).							
	<u>\$56,583,192</u>	×	<u>0.102549820000</u>	÷	<u>\$1,000</u>	=	<u>\$5,802.60</u>
	A.V.		Last Year's Levy Rate				
C. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).							
	<u>\$33,645,640</u>	-	<u>\$40,353,066</u>	=	<u>\$0</u>		
	Current Year's A.V.		Previous Year's A.V.		Remainder		
	<u>\$0</u>	×	<u>0.102549820000</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
	Remainder from Line C		Last Year's Levy Rate				
D. Regular property tax limit:				A+B+C	=	<u>\$479,527.48</u>	

Parts E through G are used in calculating the additional levy limit due to annexation.							
E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.							
	<u>\$479,527.48</u>	÷	<u>\$4,682,141,690</u>	×	<u>\$1,000</u>	=	<u>0.102416268398</u>
	Total in Line D		Current Assessed Value				Calculated Rate
F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.							
	<u>\$0</u>	×	<u>0.102416268398</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
	Annexed Area's A.V.		Rate in Line E				
G. Regular property tax limit including annexation				D+F	=	<u>\$479,527.48</u>	

H. Statutory maximum rate times the assessed value of the district.							
	<u>\$4,682,141,690</u>	×	<u>0.450000000000</u>	÷	<u>\$1,000</u>	=	<u>\$2,106,963.76</u>
	A.V. of District		Statutory Rate Limit				Statutory Amount

I. Highest Lawful Levy (Lesser of G and H)				=	<u>\$479,527.48</u>
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J. Tax Base For Regular Levy		
1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)	<u>\$4,682,141,690</u>	
K. Tax Base for Excess and Voted Bond Levies		
2. Less assessed value of the senior citizen exemption of less than \$35,000 income difference between the lower of the frozen or market value and the exempt value)	<u>\$50,622,143</u>	
3. Plus Timber Assessed Value (TAV)	<u>\$3,539,957</u>	
4. Tax base for excess and voted bond levies	<u>\$4,635,059,504</u>	(1-2+3)

Excess Levy Rate Computation							
Excess levy amount divided by the assessed value in Line K4 above.							
	<u>\$0.00</u>	÷	<u>\$4,635,059,504</u>	×	<u>\$1,000</u>	=	<u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above				
Bond Levy Rate Computation							
Bond levy amount divided by the assessed value in Line K4 above.							
	<u>\$0.00</u>	÷	<u>\$4,635,059,504</u>	×	<u>\$1,000</u>	=	<u>0.00000000</u>
	Levy Amount		A.V. from Line K4 above				

HIGHEST LAWFUL LEVY CALCULATION

TAXING DISTRICT _____ CEMETERY # 1 _____ 2009 Levy for 2010 Taxes

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).							
Year	2009	\$21,178.04	×	101.000%	=	\$21,389.82	
		Highest Lawful Levy		Maximum Increase 101%			
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).							
	\$41,845,877	×	0.005252550000	÷	\$1,000	=	\$219.80
	A.V.		Last Year's Levy Rate				
C. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).							
	\$35,591,329	-	\$41,484,713	=	\$0		
	Current Year's A.V.		Previous Year's A.V.		Remainder		
	\$0	×	0.005252550000	÷	\$1,000	=	\$0.00
	Remainder from Line C		Last Year's Levy Rate				
D. Regular property tax limit:				A+B+C	=	\$21,609.62	

Parts E through G are used in calculating the additional levy limit due to annexation.							
E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.							
	\$21,609.62	÷	\$3,925,135,796	×	\$1,000	=	0.005505445193
	Total in Line D		Current Assessed Value				Calculated Rate
F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.							
	\$0	×	0.005505445193	÷	\$1,000	=	\$0.00
	Annexed Area's A.V.		Rate in Line E				
G. Regular property tax limit including annexation				D+F	=	\$21,609.62	

H. Statutory maximum rate times the assessed value of the district.							
	\$3,925,135,796	×	0.112500000000	÷	\$1,000	=	\$441,577.78
	A.V. of District		Statutory Rate Limit				Statutory Amount

I. Highest Lawful Levy (Lesser of G and H)				=	\$21,609.62
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J. Tax Base For Regular Levy		
1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)	\$3,925,135,796	
K. Tax Base for Excess and Voted Bond Levies		
2. Less assessed value of the senior citizen exemption of less than \$35,000 income difference between the lower of the frozen or market value and the exempt value)	\$34,782,722	
3. Plus Timber Assessed Value (TAV)	\$571,666	
4. Tax base for excess and voted bond levies	(1-2+3)	\$3,890,924,740

Excess Levy Rate Computation							
Excess levy amount divided by the assessed value in Line K4 above.							
	\$0.00	÷	\$3,890,924,740	×	\$1,000	=	0.00000000
	Levy Amount		A.V. from Line K4 above				
Bond Levy Rate Computation							
Bond levy amount divided by the assessed value in Line K4 above.							
	\$0.00	÷	\$3,890,924,740	×	\$1,000	=	0.00000000
	Levy Amount		A.V. from Line K4 above				

HIGHEST LAWFUL LEVY CALCULATION

TAXING DISTRICT _____ CEMETERY #2 _____ 2009 Levy for 2010 Taxes

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).							
Year	2009	\$29,148.70	×	101.000%	=	\$29,440.19	
		Highest Lawful Levy		Maximum Increase 101%			
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).							
	\$23,108,868	×	0.013162710000	÷	\$1,000	=	\$304.18
	A.V.		Last Year's Levy Rate				
C. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).							
	\$14,465,997	-	\$18,280,830	=	\$0		
	Current Year's A.V.		Previous Year's A.V.		Remainder		
	\$0	×	0.013162710000	÷	\$1,000	=	\$0.00
	Remainder from Line C		Last Year's Levy Rate				
D. Regular property tax limit:				A+B+C	=	\$29,744.37	

Parts E through G are used in calculating the additional levy limit due to annexation.							
E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.							
	\$29,744.37	÷	\$2,318,939,214	×	\$1,000	=	0.012826713965
	Total in Line D		Current Assessed Value				Calculated Rate
F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.							
	\$0	×	0.012826713965	÷	\$1,000	=	\$0.00
	Annexed Area's A.V.		Rate in Line E				
G. Regular property tax limit including annexation				D+F	=	\$29,744.37	

H. Statutory maximum rate times the assessed value of the district.							
	\$2,318,939,214	×	0.112500000000	÷	\$1,000	=	\$260,880.66
	A.V. of District		Statutory Rate Limit				Statutory Amount

I. Highest Lawful Levy (Lesser of G and H)				=	\$29,744.37
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J. Tax Base For Regular Levy					
1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)					\$2,318,939,214
K. Tax Base for Excess and Voted Bond Levies					
2. Less assessed value of the senior citizen exemption of less than \$35,000 income difference between the lower of the frozen or market value and the exempt value)					\$27,509,701
3. Plus Timber Assessed Value (TAV)					\$4,082,508
4. Tax base for excess and voted bond levies					(1-2+3) \$2,295,512,021

Excess Levy Rate Computation							
Excess levy amount divided by the assessed value in Line K4 above.							
	\$0.00	÷	\$2,295,512,021	×	\$1,000	=	0.00000000
	Levy Amount		A.V. from Line K4 above				
Bond Levy Rate Computation							
Bond levy amount divided by the assessed value in Line K4 above.							
	\$0.00	÷	\$2,295,512,021	×	\$1,000	=	0.00000000
	Levy Amount		A.V. from Line K4 above				

HIGHEST LAWFUL LEVY CALCULATION

TAXING DISTRICT CLINTON WATER DISTRICT BOND **2009** Levy for **2010** Taxes

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).					
Year	<u>2009</u>	<u>\$0.00</u>	×	<u>101.000%</u>	= <u>\$0.00</u>
		Highest Lawful Levy		Maximum Increase 101%	
B. Current year's assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).					
	<u>\$3,503,853</u>	×		<u>0.000000000000</u>	÷ <u>\$1,000</u> = <u>\$0.00</u>
	A.V.			Last Year's Levy Rate	
C. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).					
	<u>\$1,845,926</u>	-		<u>\$2,282,994</u>	= <u>\$0</u>
	Current Year's A.V.			Previous Year's A.V.	Remainder
	<u>\$0</u>	×		<u>0.000000000000</u>	÷ <u>\$1,000</u> = <u>\$0.00</u>
	Remainder from Line C			Last Year's Levy Rate	
D. Regular property tax limit:				A+B+C	= <u>\$0.00</u>

Parts E through G are used in calculating the additional levy limit due to annexation.					
E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.					
	<u>\$0.00</u>	÷		<u>\$337,592,731</u>	× <u>\$1,000</u> = <u>0.000000000000</u>
	Total in Line D			Current Assessed Value	Calculated Rate
F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.					
	<u>\$0</u>	×		<u>0.000000000000</u>	÷ <u>\$1,000</u> = <u>\$0.00</u>
	Annexed Area's A.V.			Rate in Line E	
G. Regular property tax limit including annexation				D+F	= <u>\$0.00</u>

H. Statutory maximum rate times the assessed value of the district.					
	<u>\$337,592,731</u>	×		<u>1.250000000000</u>	÷ <u>\$1,000</u> = <u>\$421,990.91</u>
	A.V. of District			Statutory Rate Limit	Statutory Amount

I. Highest Lawful Levy (Lesser of G and H)				=	<u>\$0.00</u>
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J. Tax Base For Regular Levy					
1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)					<u>\$337,592,731</u>
K. Tax Base for Excess and Voted Bond Levies					
2. Less assessed value of the senior citizen exemption of less than \$35,000 income difference between the lower of the frozen or market value and the exempt value)					<u>\$4,340,004</u>
3. Plus Timber Assessed Value (TAV)					<u>\$71,320</u>
4. Tax base for excess and voted bond levies					<u>\$333,324,047</u>
					(1-2+3)

Excess Levy Rate Computation					
Excess levy amount divided by the assessed value in Line K4 above.					
	<u>\$0.00</u>	÷		<u>\$333,324,047</u>	× <u>\$1,000</u> = <u>0.00000000</u>
	Levy Amount			A.V. from Line K4 above	
Bond Levy Rate Computation					
Bond levy amount divided by the assessed value in Line K4 above.					
	<u>\$27,754.39</u>	÷		<u>\$333,324,047</u>	× <u>\$1,000</u> = <u>0.08326549</u>
	Levy Amount			A.V. from Line K4 above	

