



# Grays Harbor County Levy Audit

A Summary Report

08/29/2013

Department of Revenue, Property Tax Division

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## Overview

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### **Purpose**

The primary purpose of a levy audit by the Department of Revenue (Department) is to assist the county assessor in successfully performing the duties associated with levying taxes for the districts within the county.

An effective audit of levy calculations consists of gathering information from the assessor's office to determine the level of compliance with laws and rules, the accuracy of levy calculations, and the effectiveness of record keeping.

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### **Method of Calculation**

The Department calculated the levy limits and levy rate for several of the taxing district for the 2013 tax year. To determine whether an error occurred, the Department compared the amount levied for the district with the levy limit, the statutory rate limit, the amount authorized by each district's resolution, and the levy amount certified by the district.

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### **Information Reviewed**

Below is the information that the Department reviewed for the 2013 tax year.

- Resolutions adopted by the districts
- Levy certificates (budgets)
- Administrative and adjudicated refunds
- Ballot measures
- Levy limit worksheets
- The State levy letter

The scope of the audit did not include the review of earmarked funds.

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### **Taxing Districts Selected**

Below are the taxing districts that the Department reviewed for the 2013 tax year:

- ❖ Grays Harbor County General Fund and Road
  - ❖ Cities: Aberdeen, Elma, McCleary, Montesano, and Ocean Shores
  - ❖ Fire District Nos.: 2, 4, 6, 8, 10, and 12 (including EMS)
  - ❖ Grays Harbor County Public Hospital
  - ❖ Port of Grays Harbor
  - ❖ School Districts: Aberdeen, Hoquiam, McCleary, Elma, and Westport
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# Executive Summary

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**Introduction** This report contains the results of the Department’s audit of Grays Harbor County Assessor’s (Assessor) levy calculations for the 2013 tax year.

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**Objectives** The objectives of the audit are to assist the Assessor in the levy process, to ensure that taxing districts levy the correct amount of property tax revenues, and to ensure that limits have not been exceeded.

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**Audit Results** The following items were discovered in the Department’s audit:

- The regular levies were within the limitations governing property taxes.
- The excess levies were within the limitations governing property taxes.
- The tax roll was not certified to the Grays Harbor County Treasurer (Treasurer) on or before January 15, as required by RCW 84.52.080.
- It is apparent that the Assessor takes great care in ensuring that the levy calculations are within the limits of the law. However, we encourage the Assessor to calculate the actual levy limit according to the dollar and percentage increase as listed in the taxing district’s resolutions/ordinances.

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**Categories of Results** The Department has completed its review and grouped the results into two categories:

- The first category, *Requirements*, is of the greatest urgency for effective administration by the Assessor, taxing districts and or the county legislative authority. A change is required to adhere to the law.
- For the items listed as *Recommendations*, the Department believes the Assessor could improve their current process by making voluntary changes in procedure.

The Department based the requirements and recommendations contained in this report on our review of the administrative procedures employed, existing state statutes and regulations, and areas we saw opportunities to improve processes, procedures, and communication.

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# Audit Results

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**In this section** The Department identified one requirements and one recommendation directed towards improving the Assessor's methods.

The items identified may be specific to the Assessor's duties, the taxing district duties, county legislative authority duties, or they may have shared components of responsibility. We have listed a summary of these items below.

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**Requirements** The Department identified one procedure that the Assessor, taxing district, or county legislative authority must change to comply with the law.

- The Assessor is required to certify the completed tax roll to the Treasurer on or before January 15. (RCW 84.52.080 (4))

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**Recommendations** The Department identified one recommendation to improve the accuracy of the levy calculations.

- The Department recommends the Assessor calculate the actual levy limit according to the dollar and percentage increase as listed in the taxing districts resolutions/ordinances.

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# Tax Roll Certification

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**Requirement** The Assessor is required to certify the completed tax rolls to the treasurer on or before January 15. (RCW 84.52.080 (4))

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**What the law says** The county assessor must deliver the tax rolls to the county treasurer, on or before the fifteenth day of January, taking a receipt from the treasurer. At the same time, the county assessor must provide the county auditor with an abstract of the tax rolls showing the total amount of taxes collectible in each of the taxing districts.

The tax rolls prepared by the assessor's office contains both real and personal property values, the amount of taxes levied, and the levy rates.

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**What we found** The Assessor certified the tax rolls to the Treasurer on February 5, 2013. The completed tax rolls was certified to the Treasurer after the statutory due date.

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**Action Needed to Meet the Requirement** The Department recommends the Assessor take the following actions:

- Certify the completed tax rolls to the Treasurer on or before January 15.

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**Why it is important** State law gives dates by which the assessor's office is expected to complete different tasks. These dates are to be considered guidelines. If they are missed by a substantial amount of time, it adversely affects the property tax process and the other departments and entities that rely on the Assessor's work.

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## Resolutions and Ordinances

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**Recommendation** The Department recommends the Assessor calculate the actual levy limit according to the dollar and percentage increase as listed in the taxing district's resolutions/ordinances.

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**What the law says** The taxing district's resolution provides public disclosure of the amount by which a taxing district is increasing its levy. The purpose of adopting a resolution is twofold:

- First, by adopting a resolution the districts highest lawfully levy since 1985 is increased up to 1 percent.
- Second, the resolution provides disclosure of the amount by which a taxing district is increasing its levy.

RCW 84.55.120 states in part: *“the ordinance shall specifically state for each year the dollar increase and percentage change in the levy from the previous year.”*

The resolution adopted by the taxing district must state the increase from the actual amount levied during the previous year in terms of both a dollar and percentage amount. The amount levied in the preceding year would include new construction, improvements to property, increases in state assessed value, annexations, and refunds.

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**What we found** During the levy review we discovered the following:  
On December 10, 2012, the county legislative authority adopted Ordinance No. 2012-135. The document states that the dollar amount and percentage increase over last year's levy shall be zero. The Assessor, however, applied a one percent increase. The Assessor's method of calculation did not result in taxpayers paying an incorrect amount of tax overall for the County General levy because they were limited by their highest lawful levy.

On October 25, 2012, the Grays Harbor County Public Hospital District No.1 adopted Resolution 2012-12, which lists the prior year's levy less the refund and a one percent increase over last year's levy. The Assessor, however, applied a zero percent increase. Moreover, the actual levy from the previous year should include the refund. The Assessor's method of calculation did not result in taxpayers paying an incorrect amount of tax overall for the hospital district levy, because they were limited by their highest lawful levy.

On November 28, 2012, the City of Aberdeen adopted Ordinance No. 6533.

The document states a dollar amount and percentage increase that does not balance with each other. The City's resolution lists an increase of \$76,500 and a 3 percent increase. The prior year's actual levy was \$2,562,629, multiplied by three percent equals \$76,878, rather than \$76,500. The resolutions percentage increase and dollar increase should match.

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**Recommendation to remedy**

The Department recommends the Assessor take the following actions :

- Calculate the actual levy limit based on the percentage increase and dollar amount as listed on the taxing district's resolution/ordinance. If the resolution is unclear contact the taxing district to verify the intent of the document.
  - Calculate the actual levy limit using the prior year's actual levy including refunds.
  - Encourage the taxing districts to use the Department's current version of the Resolution/Ordinance form REV 64 0101.
  - Continue educating taxing districts regarding the requirements for increasing their levies over the previous year's levy amount. Specifically, resolutions authorizing increases should state both the dollar increase and the percentage increase in terms of the previous year's levy. The education and assistance provided to the taxing districts will help ensure future understanding and adherence to the statutory requirements previously outlined in this report.
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**Why it is important**

Taxing districts are not required to adopt a resolution; however, the resolution acknowledges the need for an increase in the levy and describes the increase in terms of dollars and percentage over the previous year's actual levy.

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# Regular Levy Limitations

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## What are the statutory limitations

Regular property tax levies are generally considered to be those levies that are subject to several statutory limitations.

The Assessor must adhere to the following statutory limitations:

- Levy Limit (a.k.a., 101 percent)
  - Statutory dollar rate limit
  - Amount authorized by resolution/ordinance
  - District budget
  - \$5.90 aggregate limit
  - 1-percent constitutional limit.
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## Levy Limit

The amount of regular property taxes that can be levied by a taxing district, other than the state, is limited to an amount that will not exceed the amount resulting from the following calculation:

- The highest amount that could have been lawfully levied by the taxing district in any year since 1985 for 1986 collection, multiplied by the limit factor; plus
- A dollar component calculated by multiplying the increase in assessed value of the district from the previous year attributable to new construction, improvements to property, wind turbines and any increase in the assessed value of state assessed property, by the actual regular property tax levy rate of that district for the preceding year, or the last year the taxing district levied taxes.

The limit factors used in calculating the levy limit are defined in RCW 84.55.005 and WAC 458-19-005.

<b>If the district's population is...</b>	<b>Then the limit factor is...</b>
less than 10,000	101%.
greater than 10,000- finding of substantial need	lesser of the substantial need factor or 101 %.
for all other taxing districts	lesser of 101% or 100% plus inflation.

### Reference:

- RCW 84.55.010
- RCW 84.55.0101
- WAC 458-19-020

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**Statutory Rate Limit**

The statutory rate limit varies by district. These limits are found in the various statutes for each type of district. *The Property Tax Levies Operation Manual* also provides the statutory maximum rate for each type of district. The levy amount for each district cannot exceed the statutory maximum rate. The statutory dollar rate limits for senior taxing districts can be found in RCW 84.52.043 (1) and in the levy manual, chapter 3.

**Reference:**

- RCW 84.52.043
  - *Property Tax Levy Operation Manual*, [http://dor.wa.gov/Docs/Pubs/Prop\\_Tax/LevyManual.doc](http://dor.wa.gov/Docs/Pubs/Prop_Tax/LevyManual.doc), (chapter 3)
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**Resolutions/ Ordinances**

The amount authorized by a district in its resolution or ordinance is another limitation on taxation.

- The resolution or ordinance must state the increase over the previous year's levy in terms of percentage and dollars.
- The resolution is separate from the budget certification.
- If a district does not adopt a resolution, the district cannot levy more than it received in the previous year, other than the amount resulting from new construction, improvements to property, newly constructed wind turbines, and increases in state-assessed property.

**Reference:**

- RCW 84.55.120
  - <http://dor.wa.gov/docs/forms/PropTx/Forms/OrdinanceResolution>
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**Levy Certification (Budget)**

Taxing districts that wish to levy must certify a budget or budget estimate to the county legislative authority by November 30 of the assessment year. (*Note:* this does not apply if the assessor has not certified assessed values to the taxing district at least twelve working days prior to November 30).

The county legislative authority must certify the amount to levy for each of the taxing districts, including the county, to the county assessor on or before November 30 of each year.

However, the county legislative authority may elect to conduct its budget hearing on the first Monday in December, as permitted by RCW 36.40.071.

**Reference:**

- RCW 84.52.020
  - RCW 84.52.070
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- <http://dor.wa.gov/docs/forms/PropTx/Forms/LevyCertf.doc>
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### **\$5.90 Limit**

The \$5.90 limit applies to the total of most regular levies in each tax code area. The aggregate of the junior and senior taxing districts (excluding the state levy and a few others) cannot exceed \$5.90 per \$1,000 of assessed value.

RCW 84.52.010 provides the order in which taxing districts rates are to be prorated, in the order to bring the aggregate rate down to \$5.90. The \$5.90 limitation does not apply to levies made by or for:

- The support of common schools (state levy)
- Port Districts
- Public Utility Districts
- Conservation Futures
- Criminal Justice
- Emergency Medical Services
- Affordable Housing
- Metropolitan Parks (if voters protect a portion of the levy from this limit)
- County Ferry Districts
- County Transit purposes

#### **Reference:**

- RCW 84.52.043
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### **1 Percent Constitution Limit**

The 1 percent Constitutional limit is based on true and fair value, unlike the \$5.90 limit, which is based on assessed value.

In 1972, a Constitutional limit of 1 percent was adopted by the voters. This limits the amount of property taxes that may be imposed on an individual parcel (real or personal) of property without voter approval of 1 percent of its true and fair value.

The 1 percent limit applies to all regular levies (except port and PUD levies). It does not apply to excess levies approved by the voters.

#### **Reference:**

- RCW 84.52.050
  - RCW 84.52.010
  - Washington Constitution Article 7 § 2
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# Refunds

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## Types of Refunds

There are two types of refunds :

- Adjudicated
- Administrative

Use this table to decide how to levy for a refund.

<b>If the refund is a...</b>	<b>Then...</b>	<b>And...</b>
adjudicated refund (court ordered)	the district is required to levy the refund	the refund is added to the district's levy.
administrative refund	the refund levy is optional	the refund may be added to the levy only if the district requests the refund in its levy certification or budget.

**Note:** When adding a refund to the levy, the statutory rate limit cannot be exceeded.

### Reference:

- RCW 84.68.040 (Adjudicated refund)
  - WAC 458-19-085 (Adjudicated and administrative)
  - RCW 84.69.180 and RCW 84.69.020 (Administrative refund)
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## Excess Levy

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### What is an Excess Levy

Excess levies are over and above the regular property tax levies.

- Excess levies require voter approval
  - Duration of excess levies are subject to limitations
  - Excess levies are not subject to the statutory limitations placed on regular levies
- 

### Excess Levies

This table lists types of excess levies:

Type of Levy	Taxing District	Duration
Bond	Most districts	Long term debt usually 15 – 20 years
Maintenance & Operation (M&O)	School and Fire Districts	2 – 4 years
General	Most districts except school and fire districts	1 year
Technology	School	2 – 6 years
Transportation Vehicle	School	2 years
Construction/Modernization/Remodeling	School and Fire Districts	2 – 6 years

### Reference:

- RCW 84.52.052
  - RCW 84.52.053
  - RCW 84.52.056
  - RCW 84.52.130
  - DOR Publication: [Ballot Measure Requirements for Voted Levies](#)
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# Timber Assessed Value (TAV)

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**What is Timber Assessed Value** Timber assessed value is used both to determine each taxing district's share of the timber excise tax revenue and in setting property tax levy rates. It serves as a substitute for the value that would be carried on the assessment roll if timber were taxable as real property for all bond and excess levy calculations.

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**Components of TAV** Based on taxes levied, acreage and assessed value of property in the Designated Forest Land Program (DFL) from the prior tax year, and the estimated public acreage available for timber harvesting (RCW 84.33.089), the Assessor calculates the following values:

- Composite tax rate
- Forest land assessed value (FLAV)
- Average assessed value per acre on privately owned DFL

Once these calculations have been made, the Assessor has all the information necessary to complete the Timber Tax Distribution Priority 1, 2, and 3 worksheets. The priority worksheets list the individual taxing district's TAV that is to be added to the district's taxable value for levy calculations.

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**Tax base** The assessor should ensure that the appropriate amount of TAV is included in the tax base for calculating excess levies.

<b>If the levy type is...</b>	<b>Then use this percentage of TAV in the tax base...</b>
Bond	100%
Capital Project	100%
Transportation Vehicle	100%
School M&O	50% of TAV or 80% of the 1983 timber roll, whichever is greater
All other excess levies	100%

**Reference:**

- RCW 84.52.080 (2)
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# Assessor Guidelines

**Introduction**

According to WAC 458-19-010 the assessor generally calculates the property tax levy rate necessary to collect the amount of taxes levied for each district, within the limitations provided by law. Listed below are some of the guidelines for the Assessor based on the taxing district’s adopted documentation.

**Determine the authorized levy amount**

Use the table below to determine the authorized levy amount given certain situations.

<b>When the taxing district submits...</b>	<b>Then...</b>
a certified budget but no resolution	the district’s levy is the lesser of the following: <ol style="list-style-type: none"> <li>1. Previous year’s levy <i>plus</i> any increase resulting from new construction, improvements to property, newly constructed wind turbines, and the value of state-assessed property,</li> <li>2. Current year’s certified budget,</li> <li>3. Levy limit (zero percent increase),</li> <li>4. Statutory maximum amount.</li> </ol>
a resolution, but no budget or levy certificate	the assessor does not have the statutory authority to levy on behalf of the taxing district.
a certified budget and resolution	the districts levy is the lesser of the following: <ol style="list-style-type: none"> <li>1. Previous year’s levy <i>plus</i> the percentage increase authorized by the resolution <i>plus</i> any increase resulting from new construction, improvements to property, newly constructed wind turbines, and the value of state-assessed property values,</li> <li>2. Current year’s certified budget,</li> <li>3. Levy limit (up to 1 percent depending on the population of the district),</li> <li>4. Statutory maximum amount.</li> </ol>
neither a certified budget nor a resolution	the assessor does not have the statutory authority to levy on behalf of a taxing district.

# Appendix

The following worksheets contain regular levy calculations for the districts in this audit.

Highest Lawful Levy Calculation: Grays Harbor County General Fund																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		10,405,617	1.6322463	0.0000000
2012	2013	9,417,617	1%	9,511,793	58,709,234	95,828	-	-	9,607,621	6,244,148,112	1.8000000	11,239,467	9,607,621	-	10,357,621	1.6587723	0.0000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Road Shift	DOR Levy Amount	GHC Levy Amount	Under Levy	Correct Levy Rate
2012	2013	10,405,617	0%	10,405,617	95,828	-	0	10,501,445	9,607,621	9,742,000	11,239,467	<b>9,607,621</b>	750,000	10,357,621	10,357,621	0	1.6587724

Highest Lawful Levy Calculation: Grays Harbor County Road																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		4,853,277	1.7802144	0.0000000
2012	2013	5,279,277	1%	5,332,070	24,892,127	44,313	-	-	5,376,383	2,623,532,157	2.2500000	5,902,947	5,376,383	-	4,626,383	1.7634176	0.0000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Road Shift	DOR Levy Amount	GHC Levy Amount	Over/Under Levy	Correct Levy Rate
2012	2013	4,853,277	9.865355%	5,332,070	44,313	-	0	5,376,383	5,376,383	5,400,000	5,902,947	<b>5,376,383</b>	750,000	4,626,383	4,626,383	0	1.7634176



Highest Lawful Levy Calculation: City of Aberdeen																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		2,562,629	2.6957264	0.0000000
2012	2013	2,613,186	1%	2,639,318	26,798,359	72,241	-	-	2,711,559	1,013,274,621	3.1850000	3,227,280	2,711,559	-	2,711,559	2.6760356	0.0000000
Actual Levy																	
													\$3.60 less Library rate of \$0.415000				
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	2,562,629	3%	2,639,508	72,241	-	0	2,711,749	2,711,559	2,714,500	3,227,280	2,711,559	2,711,559	2.6760356	2.6760356	0	
Excess Levy Calculation																	
Ballot Data																	
Type & 1st \	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	DOR Levy Rate	Total County AV x DOR	County Levy Rate	County Levy	Over/Under Levy						
Bond	2002	80,000		80,000	1,000,362,208	525,401	1,000,887,609	0.079929	80,000	0.079929	80,000	-					

Highest Lawful Levy Calculation: City of Elma																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		565,839	2.5339592	0.0000000
2012	2013	571,487	1%	577,202	857,184	2,172	-	-	579,374	194,500,422	3.1850000	619,484	579,374	-	573,669	2.9494486	0.0000000
Actual Levy																	
													\$3.60 less Library rate of \$0.415000				
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	565,839	1%	571,497	2,172	-	0	573,669	579,374	575,000	619,484	573,669	573,669	2.9494486	2.9494486	0	

Highest Lawful Levy Calculation: City of McCleary																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		240,840	2.1180657	0.0000000
2012	2013	240,840	1%	243,248	697,610	1,478	-	-	244,726	115,384,744	3.1850000	367,500	244,726	-	244,726	2.1209563	0.0000000
Actual Levy													\$3.60 less Library rate of \$0.415000				
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	240,840	1%	243,248	1,478	-	0	244,726	244,726	260,000	367,500	244,726	244,726	2.1209563	2.1209563	0	

Highest Lawful Levy Calculation: City of Montesano																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		697,109	2.1766251	0.0000000
2012	2013	703,974	1%	711,014	2,958,791	6,440	-	-	717,454	272,291,549	3.1850000	867,249	717,454	-	703,550	2.5838113	0.0000000
Actual Levy													\$3.60 less Library rate of \$0.415000				
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	697,109	0%	697,109	6,440	-	0	703,549	717,454	710,000	867,249	703,550	703,550	2.5838113	2.5838113	0	

Highest Lawful Levy Calculation: City of Ocean Shores																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Voter Authorized Lid Lift Rate	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														3,297,389	3.0797536	0.0000000
2012	2013			-		-	-	-	-	1,076,480,688	3.0970000				3,333,861	3.0970000	0.0000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013			-	-	-	0	-	-	3,406,700		3,333,861	3,333,861	3.0970000	3.0970000	0	
Excess Levy Calculation																	
Ballot Data																	
Type & 1st	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	DOR Levy Rate	Total County AV	County Levy Rate	County Levy	Over/Under Levy						
Bond 1995	270,000		270,000	1,057,316,757		1,057,316,757	0.2553633	270,000	0.2553633	270,000	0						
Bond 2002	1,330,000		1,330,000	1,057,316,757		1,057,316,757	1.2579011	1,330,000	1.2579011	1,330,000	0						

For the 2013 tax year voters authorized a general purpose levy of \$3.097 per a thousand dollars of assessed value.

Highest Lawful Levy Calculation: Port of Grays Harbor																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														2,311,321	0.3625585	0.0000000
2012	2013	2,311,321	1%	2,334,434	58,709,234	21,286	-	-	2,355,720	6,244,148,112	0.4500000	2,809,867	2,355,720	-	2,332,607	0.3735668	0.0000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	Correct Levy Rate
2012	2013	2,311,321	0%	2,311,321	21,286	-	0	2,332,607	2,355,720	2,333,000	2,809,867	2,332,607	2,332,607	0.3735668	0.3735668	0	

Highest Lawful Levy Calculation: Fire District No. 2																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														684,802	1.3600000	0.0000000
2012	2013	684,802	6%	725,891	2,207,967	3,003	-	-	728,893	450,968,998	1.5000000	676,453	676,453	-	613,318	1.3600000	0.0000000
<p>Voters authorized a lid lift with a growth factor of 6% beginning in 2012 for five years, (but not to exceed a rate of \$1.36 per \$1,000 of assessed value).</p> <p style="text-align: center;"><b>Actual Levy</b></p>																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	684,802	6%	725,891	3,003	-	0	728,893	728,893	613,318	676,453	613,318	613,318	1.3600000	1.3600000	0	

Highest Lawful Levy Calculation: Fire District No. 2 EMS																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012																0.0000000
2012	2013			-			-	-	-	466,549,147	0.5000000	233,275	-	-	233,275	0.5000000	0.0000000
<p style="text-align: center;"><b>Actual Levy</b></p> <p>Voters authorized \$0.50 per \$1,000 of assessed value beginning in 2013, for six years for emergency medical services.</p>																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013			-	-	-	0	-	-	233,275	233,275	233,275	233,275	0.5000000	0.5000000	0	

Highest Lawful Levy Calculation: Fire District No. 4																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														45,451	0.8060540	0.0000000
2012	2013	45,451	1%	45,906	149,035	120	-	-	46,026	56,271,478	1.0000000	56,271	46,026	-	46,026	0.8179276	0.0000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	45,451	1%	45,906	120	-	0	46,026	46,026	48,000	56,271	46,026	46,026	0.8179276	0.8179276	0	

Highest Lawful Levy Calculation: Fire District No. 4 EMS																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														13,934	0.2433854	0.0000000
2012	2013	13,964	1%	14,104	149,035	36	-	-	14,140	57,129,596	0.2500000	14,282	14,140	-	14,140	0.2475074	0.0000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	13,964	1%	14,104	36	-	0	14,140	14,140	18,000	14,282	14,140	14,140	0.2475074	0.2475074	0	

Voters authorized an EMS levy for collection beginning in 2010 for six years at a rate of \$0.25 per \$1,000 of assessed value.

Highest Lawful Levy Calculation: Fire District No. 6																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														54,714	0.7439456	0.0000000
2012	2013	54,714	1%	55,261	240,847	179	-	-	55,440	62,817,469	1.0000000	62,817	55,440	-	55,440	0.8825570	0.0000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	54,714	1%	55,261	179	-	0	55,440	55,440	57,500	62,817	55,440	55,440	0.8825570	0.8825570	0	

Highest Lawful Levy Calculation: Fire District No. 6 EMS																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														27,357	0.3719728	0.0000000
2012	2013	27,357	1%	27,631	240,847	90	-	-	27,721	62,817,469	0.5000000	31,409	27,721	-	27,721	0.4412944	0.0000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	27,357	1%	27,631	90	-	0	27,721	27,721	30,000	31,409	27,721	27,721	0.4412944	0.4412944	0	

Voters authorized a permanent EMS levy at a rate of \$0.50 per \$1,000 of assessed value beginning in 2005.

Highest Lawful Levy Calculation: Fire District No. 8																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		114,896	0.4802500	0.0000000
2012	2013	114,896	1%	116,044	6,445,732	3,096	-	-	119,140	249,142,120	1.0000000	249,142	119,140	-	119,140	0.4872009	0.0000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	114,896	1%	116,044	3,096	-	0	119,140	119,140	120,000	249,142	119,140	119,140	0.4872009	0.4782009	0	

Highest Lawful Levy Calculation: Fire District 8 EMS																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		123,075	0.5000000	0.0000000
2012	2013	123,075	1%	124,306	6,445,732	3,223	-	-	127,529	255,996,466	0.5000000	127,998	127,529	-	127,529	0.4981670	0.0000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	123,075	1%	124,306	3,223	-	0	127,529	127,529	128,000	127,998	127,529	127,529	0.4981670	0.4981670	0	

Voters authorized an EMS levy for collection beginning in 2012 for six years at a rate of \$0.50 per \$1,000 of assessed value.

Highest Lawful Levy Calculation: Fire District No. 10																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														115,195	0.7066036	0.0000000
2012	2013	115,195	1%	116,347	1,214,998	859	-	-	117,206	163,757,577	1.0000000	163,758	117,206	-	117,206	0.7157287	0.0000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	115,195	1%	116,347	859	-	0	117,206	117,206	117,208	163,758	117,206	117,206	0.7157287	0.7157287	0	

Highest Lawful Levy Calculation: Fire District No. 10 EMS																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														83,678	0.4884965	0.0000000
2012	2013	83,678	1%	84,515	1,214,998	594	-	-	85,108	171,554,524	0.5000000	85,777	85,108	-	84,829	0.4944725	0.0000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	83,678	1%	84,515	594	-	0	85,108	85,108	84,829	85,777	84,829	84,829	0.4944725	0.4944725	0	

Voters authorized an EMS levy for collection beginning in 2007 for ten years at a rate of \$0.50 per \$1,000 of assessed value.



Highest Lawful Levy Calculation: Fire District No. 12																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		72,359	0.6855888	0.0000000
2012	2013	72,359	1%	73,083	452,859	310	-	-	73,393	104,338,740	1.0000000	104,339	73,393	-	73,393	0.7034108	0.0000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	72,359	1%	73,083	310	-	0	73,393	73,393	73,936	104,339	<b>73,393</b>	73,393	0.7034108	0.7034108	0	

Highest Lawful Levy Calculation: Grays Harbor Public Hospital																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		696,546	0.6145667	0.0000000
2012	2013	609,546	1%	615,641	5,407,416	3,323	-	-	618,965	1,062,592,433	0.7500000	796,944	618,965	-	618,965	0.5825046	0.0000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	696,546	1%	703,511	3,323	-	0	706,835	618,965	621,600	796,944	<b>618,965</b>	618,965	0.5825046	0.5825046	0	

Excess Levy Calculation: Aberdeen School District No. 005												
Ballot Data		Department Calculations										
Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total County AV x Rate	Grays Harbor Levy	Grays Harbor Levy	Over/Under	
Bond	na	2,525,000	-	2,525,000	1,305,097,918	17,925,090	1,323,023,008	1.9085080	2,525,000	1.9085080	2,525,000	-
M & O	2013	5,065,500	-	5,065,500	1,305,097,918	8,962,545	1,314,060,463	3.8548454	5,065,500	3.8548454	5,065,500	-
Excess Levy Calculation: Hoquiam School District No. 028												
Ballot Data		Department Calculations										
Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total County AV x Rate	Grays Harbor Levy	Grays Harbor Levy	Over/Under	
Bond	na	505,000	-	505,000	534,838,261	47,254,825	582,093,086	0.8675588	505,000	0.8675588	505,000	-
Capital Proj	2010	533,333		533,333	534,838,261	47,254,825	582,093,086	0.9162332	533,333	0.9162332	533,333	
M & O	2013	2,721,703	-	2,721,703	534,838,261	32,120,199	566,958,460	4.8005333	2,721,703	4.8005333	2,721,703	-
Excess Levy Calculation: McCleary School District No. 065 (Joint w/Mason County) GHC is the parent												
Ballot Data		Department Calculations										
Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total County AV x Rate	Grays Harbor Levy	Grays Harbor Levy	Over/Under	
Bond	na	466,000		466,000	208,520,849	8,073,284	216,594,133	2.1514894	466,000	2.1514894	466,000	-
M & O	2013	620,000	-	620,000	208,520,849	4,036,642	212,557,491	2.9168579	620,000	2.9168579	620,000	-
Excess Levy Calculation: Elma School District No. 068 (Joint w/Mason County) GHC is the parent												
Ballot Data		Department Calculations										
Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total County AV x Rate	Grays Harbor Levy	Grays Harbor Levy	Over/Under	
M & O	2013	3,170,610	-	3,170,610	831,895,453	27,233,031	859,128,484	3.6904957	3,170,610	3.6904957	3,170,610	-
Excess Levy Calculation: Ocosta School District No. 172 (Joint w/Pacific County) GHC is the parent												
Ballot Data		Department Calculations										
Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total County AV x Rate	Grays Harbor Levy	Grays Harbor Levy	Over/Under	
M & O	2012	1,782,000	-	1,782,000	788,410,370	18,254,059	806,664,429	2.2090970	1,782,000	2.2090970	1,782,000	-