

# Real Estate Excise Tax Rates

Rates Effective December 1, 2011

**Please Note:** This schedule is revised quarterly as needed. The following tables show local tax rates and the combined rate, including the state tax rate of 1.28% effective in all locations. Use location code when completing form 84-0001B for entity transfer. **Bold** denotes current increases per the effective date.

| <u>Code</u> | <u>ADAMS</u>     | <u>Local Rate</u> | <u>Comb. Rate</u> | <u>Code</u> | <u>GRANT</u>        | <u>Local Rate</u> | <u>Comb. Rate</u> | <u>Code</u> | <u>KING (Cont'd)</u> | <u>Local Rate</u> | <u>Comb. Rate</u> |
|-------------|------------------|-------------------|-------------------|-------------|---------------------|-------------------|-------------------|-------------|----------------------|-------------------|-------------------|
| 0101        | Hatton           | 0.25%             | 1.53%             | 1301        | Coulee City         | 0.25%             | 1.53%             | 1727        | Skykomish            | 0.25%             | 1.53%             |
| 0102        | Lind             | 0.25%             | 1.53%             | 1302        | Electric City       | 0.50%             | 1.78%             | 1728        | Snoqualmie           | 0.50%             | 1.78%             |
| 0103        | Othello          | 0.25%             | 1.53%             | 1303        | Ephrata             | 0.50%             | 1.78%             | 1729        | Tukwila              | 0.50%             | 1.78%             |
| 0104        | Ritzville        | 0.25%             | 1.53%             | 1304        | George              | 0.25%             | 1.53%             | 1735        | Woodinville          | 0.50%             | 1.78%             |
| 0105        | Washtucna        | 0.25%             | 1.53%             | 1305        | Grand Coulee        | 0.25%             | 1.53%             | 1730        | Yarrow Point         | 0.50%             | 1.78%             |
| 0100        | Unincorp         | 0.25%             | 1.53%             | 1306        | Hartline            | 0.25%             | 1.53%             | 1700        | Unincorp             | 0.50%             | 1.78%             |
|             | <b>ASOTIN</b>    |                   |                   | 1307        | Krupp               | 0.00%             | 1.28%             |             | <b>KITSAP</b>        |                   |                   |
| 0201        | Asotin (city)    | 0.75%             | 2.03%             | 1308        | Mattawa             | 0.25%             | 1.53%             | 1801        | Bremerton            | 0.50%             | 1.78%             |
| 0202        | Clarkston        | 0.25%             | 1.53%             | 1309        | Moses Lake          | 0.25%             | 1.53%             | 1802        | Port Orchard         | 0.50%             | 1.78%             |
| 0200        | Unincorp         | 0.25%             | 1.53%             | 1310        | Quincy              | 0.50%             | 1.78%             | 1803        | Poulsbo              | 0.50%             | 1.78%             |
|             | <b>BENTON</b>    |                   |                   | 1311        | Royal City          | 0.50%             | 1.78%             | 1804        | Bainbridge Island    | 0.50%             | 1.78%             |
| 0301        | Benton City      | 0.25%             | 1.53%             | 1312        | Soap Lake           | 0.50%             | 1.78%             | 1800        | Unincorp             | 0.50%             | 1.78%             |
| 0302        | Kennewick        | 0.50%             | 1.78%             | 1313        | Warden              | 0.25%             | 1.53%             |             | <b>KITTITAS</b>      |                   |                   |
| 0303        | Prosser          | 0.50%             | 1.78%             | 1315        | Wilson Creek        | 0.50%             | 1.78%             | 1901        | Cle Elum             | 0.25%             | 1.53%             |
| 0304        | Richland         | 0.50%             | 1.78%             | 1300        | Unincorp            | 0.50%             | 1.78%             | 1902        | Ellensburg           | 0.25%             | 1.53%             |
| 0305        | West Richland    | 0.50%             | 1.78%             |             | <b>GRAYS HARBOR</b> |                   |                   | 1903        | Kittitas (city)      | 0.25%             | 1.53%             |
| 0300        | Unincorp         | 0.25%             | 1.53%             | 1401        | Aberdeen            | 0.25%             | 1.53%             | 1904        | Roslyn               | 0.25%             | 1.53%             |
|             | <b>CHELAN</b>    |                   |                   | 1402        | Cosmopolis          | 0.25%             | 1.53%             | 1905        | South Cle Elum       | 0.25%             | 1.53%             |
| 0401        | Cashmere         | 0.25%             | 1.53%             | 1403        | Elma                | 0.25%             | 1.53%             | 1900        | Unincorp             | 0.25%             | 1.53%             |
| 0402        | Chelan (city)    | 0.50%             | 1.78%             | 1404        | Hoquiam             | 0.25%             | 1.53%             |             | <b>KLICKITAT</b>     |                   |                   |
| 0403        | Entiat           | 0.25%             | 1.53%             | 1405        | McCleary            | 0.25%             | 1.53%             | 2001        | Bingen               | 0.25%             | 1.53%             |
| 0404        | Leavenworth      | 0.50%             | 1.78%             | 1406        | Montesano           | 0.25%             | 1.53%             | 2002        | Goldendale           | 0.25%             | 1.53%             |
| 0405        | Wenatchee        | 0.50%             | 1.78%             | 1407        | Oakville            | 0.25%             | 1.53%             | 2003        | White Salmon         | 0.25%             | 1.53%             |
| 0400        | Unincorp         | 0.50%             | 1.78%             | 1409        | Ocean Shores        | 0.25%             | 1.53%             | 2000        | Unincorp             | 0.50%             | 1.78%             |
|             | <b>CLALLAM</b>   |                   |                   | 1408        | Westport            | 0.25%             | 1.53%             |             | <b>LEWIS</b>         |                   |                   |
| 0501        | Forks            | 0.25%             | 1.53%             | 1400        | Unincorp            | 0.25%             | 1.53%             | 2101        | Centralia            | 0.50%             | 1.78%             |
| 0502        | Port Angeles     | 0.50%             | 1.78%             |             | <b>ISLAND</b>       |                   |                   | 2102        | Chehalis             | 0.50%             | 1.78%             |
| 0503        | Sequim           | 0.50%             | 1.78%             | 1501        | Coupeville          | 0.50%             | 1.78%             | 2103        | Morton               | 0.25%             | 1.53%             |
| 0500        | Unincorp         | 0.50%             | 1.78%             | 1502        | Langley             | 0.50%             | 1.78%             | 2104        | Mossyrock            | 0.50%             | 1.78%             |
|             | <b>CLARK</b>     |                   |                   | 1503        | Oak Harbor          | 0.50%             | 1.78%             | 2105        | Napavine             | 0.50%             | 1.78%             |
| 0601        | Battle Ground    | 0.50%             | 1.78%             | 1500        | Unincorp            | 0.50%             | 1.78%             | 2106        | Pe Ell               | 0.25%             | 1.53%             |
| 0602        | Camas            | 0.50%             | 1.78%             |             | <b>JEFFERSON</b>    |                   |                   | 2107        | Toledo               | 0.25%             | 1.53%             |
| 0603        | La Center        | 0.50%             | 1.78%             | 1601        | Port Townsend       | 0.50%             | 1.78%             | <b>2108</b> | <b>Vader</b>         | <b>0.50%</b>      | <b>1.78%(D)</b>   |
| 0604        | Ridgefield       | 0.50%             | 1.78%             | 1600        | Unincorp            | 0.50%             | 1.78%             | 2109        | Winlock              | 0.25%             | 1.53%             |
| 0605        | Vancouver        | 0.50%             | 1.78%             |             | <b>KING</b>         |                   |                   | 2100        | Unincorp             | 0.50%             | 1.78%             |
| 0606        | Washougal        | 0.50%             | 1.78%             | 1701        | Algona              | 0.50%             | 1.78%             |             | <b>LINCOLN</b>       |                   |                   |
| 0607        | Yacolt           | 0.25%             | 1.53%             | 1702        | Auburn/King         | 0.50%             | 1.78%             | 2201        | Almira               | 0.25%             | 1.53%             |
| 0600        | Unincorp         | 0.50%             | 1.78%             | 1703        | Beaux Arts Vlg      | 0.50%             | 1.78%             | 2202        | Creston              | 0.25%             | 1.53%             |
|             | <b>COLUMBIA</b>  |                   |                   | 1704        | Bellevue            | 0.50%             | 1.78%             | 2203        | Davenport            | 0.25%             | 1.53%             |
| 0701        | Dayton           | 0.25%             | 1.53%             | 1705        | Black Diamond       | 0.50%             | 1.78%             | 2204        | Harrington           | 0.25%             | 1.53%             |
| 0702        | Starbuck         | 0.00%             | 1.28%             | 1706        | Bothell/King        | 0.50%             | 1.78%             | 2205        | Odessa               | 0.25%             | 1.53%             |
| 0700        | Unincorp         | 0.50%             | 1.78%             | 1734        | Burien              | 0.50%             | 1.78%             | 2206        | Reardan              | 0.25%             | 1.53%             |
|             | <b>COWLITZ</b>   |                   |                   | 1707        | Carnation           | 0.50%             | 1.78%             | 2207        | Sprague              | 0.25%             | 1.53%             |
| 0801        | Castle Rock      | 0.25%             | 1.53%             | 1708        | Clyde Hill          | 0.50%             | 1.78%             | 2208        | Wilbur               | 0.25%             | 1.53%             |
| 0802        | Kalama           | 0.25%             | 1.53%             | 1712        | Covington           | 0.50%             | 1.78%             | 2200        | Unincorp             | 0.25%             | 1.53%             |
| 0803        | Kelso            | 0.25%             | 1.53%             | 1709        | Des Moines          | 0.50%             | 1.78%             |             | <b>MASON</b>         |                   |                   |
| 0804        | Longview         | 0.25%             | 1.53%             | 1710        | Duvall              | 0.50%             | 1.78%             | 2301        | Shelton              | 0.50%             | 1.78%             |
| 0805        | Woodland         | 0.50%             | 1.78%             | 1711        | Enumclaw            | 0.50%             | 1.78%             | 2300        | Unincorp             | 0.50%             | 1.78%             |
| 0800        | Unincorp         | 0.25%             | 1.53%             | 1732        | Federal Way         | 0.50%             | 1.78%             |             | <b>OKANOGAN</b>      |                   |                   |
|             | <b>DOUGLAS</b>   |                   |                   | 1713        | Hunts Point         | 0.50%             | 1.78%             | 2401        | Brewster             | 0.25%             | 1.53%             |
| 0901        | Bridgeport       | 0.25%             | 1.53%             | 1714        | Issaquah            | 0.50%             | 1.78%             | 2402        | Conconully           | 0.25%             | 1.53%             |
| 0902        | East Wenatchee   | 0.50%             | 1.78%             | 1738        | Kenmore             | 0.50%             | 1.78%             | 2403        | Coulee Dam           | 0.50%             | 1.78%             |
| <b>0903</b> | <b>Mansfield</b> | <b>0.50%</b>      | <b>1.78%(B)</b>   | 1715        | Kent                | 0.50%             | 1.78%             | 2404        | Elmer City           | 0.00%             | 1.28%             |
| 0904        | Rock Island      | 0.25%             | 1.53%             | 1716        | Kirkland            | 0.50%             | 1.78%             | 2405        | Nespelem             | 0.00%             | 1.28%             |
| 0905        | Waterville       | 0.50%             | 1.78%             | 1717        | Lake Forest Park    | 0.50%             | 1.78%             | 2406        | Okanogan             | 0.25%             | 1.53%             |
| 0900        | Unincorp         | 0.25%             | 1.53%             | 1720        | Maple Valley        | 0.50%             | 1.78%             | 2407        | Omak                 | 0.25%             | 1.53%             |
|             | <b>FERRY</b>     |                   |                   | 1718        | Medina              | 0.50%             | 1.78%             | 2408        | Oroville             | 0.25%             | 1.53%             |
| 1001        | Republic         | 0.25%             | 1.53%             | 1719        | Mercer Island       | 0.50%             | 1.78%             | 2409        | Pateros              | 0.25%             | 1.53%             |
| 1000        | Unincorp         | 0.25%             | 1.53%             | 1731        | Milton/King         | 0.50%             | 1.78%             | 2410        | Riverside            | 0.25%             | 1.53%             |
|             | <b>FRANKLIN</b>  |                   |                   | 1736        | Newcastle           | 0.50%             | 1.78%             | 2411        | Tonasket             | 0.25%             | 1.53%             |
| <b>1101</b> | <b>Connell</b>   | <b>0.50%</b>      | <b>1.78%(F)</b>   | 1721        | Normandy Park       | 0.50%             | 1.78%             | 2412        | Twisp                | 0.25%             | 1.53%             |
| 1102        | Kahlotus         | 0.25%             | 1.53%             | 1722        | North Bend          | 0.50%             | 1.78%             | 2413        | Winthrop             | 0.25%             | 1.53%             |
| 1103        | Mesa             | 0.25%             | 1.53%             | 1723        | Pacific/King        | 0.50%             | 1.78%             | 2400        | Unincorp             | 0.25%             | 1.53%             |
| 1104        | Pasco            | 0.50%             | 1.78%             | 1724        | Redmond             | 0.50%             | 1.78%             |             | <b>PACIFIC</b>       |                   |                   |
| 1100        | Unincorp         | 0.50%             | 1.78%             | 1725        | Renton              | 0.50%             | 1.78%             | 2501        | Ilwaco               | 0.25%             | 1.53%             |
|             | <b>GARFIELD</b>  |                   |                   | 1739        | Sammamish           | 0.50%             | 1.78%             | 2502        | Long Beach           | 0.25%             | 1.53%             |
| 1201        | Pomeroy          | 0.25%             | 1.53%             | 1733        | Sea Tac             | 0.50%             | 1.78%             | 2503        | Raymond              | 0.25%             | 1.53%             |
| 1200        | Unincorp         | 0.25%             | 1.53%             | 1726        | Seattle             | 0.50%             | 1.78%             | 2504        | South Bend           | 0.25%             | 1.53%             |
|             |                  |                   |                   | 1737        | Shoreline           | 0.50%             | 1.78%             | 2500        | Unincorp             | 0.25%             | 1.53%             |

| <u>Code</u> | <u>PENDOREILLE</u> | <u>Local Rate</u> | <u>Comb. Rate</u> | <u>Code</u> | <u>(Cont'd)</u><br><u>SNOHOMISH</u> | <u>Local Rate</u> | <u>Comb. Rate</u> | <u>Code</u> | <u>WHATCOM</u> | <u>Local Rate</u> | <u>Comb. Rate</u> |
|-------------|--------------------|-------------------|-------------------|-------------|-------------------------------------|-------------------|-------------------|-------------|----------------|-------------------|-------------------|
| 2601        | Cusick             | 0.25%             | 1.53%             | 3106        | Gold Bar                            | 0.50%             | 1.78%             | 3701        | Bellingham     | 0.50%             | 1.78%             |
| 2602        | Ione               | 0.25%             | 1.53%             | 3107        | Granite Falls                       | 0.50%             | 1.78%             | 3702        | Blaine         | 0.50%             | 1.78%             |
| 2603        | Metaline           | 0.00%             | 1.28%             | 3108        | Index                               | 0.50%             | 1.78%             | 3703        | Everson        | 0.50%             | 1.78%             |
| 2604        | Metaline Falls     | 0.25%             | 1.53%             | 3109        | Lake Stevens                        | 0.50%             | 1.78%             | 3704        | Ferndale       | 0.50%             | 1.78%             |
| 2605        | Newport            | 0.50%             | 1.78%             | 3110        | Lynwood                             | 0.50%             | 1.78%             | 3705        | Lynden         | 0.50%             | 1.78%             |
| 2600        | Unincorp           | 0.25%             | 1.53%             | 3111        | Marysville                          | 0.50%             | 1.78%             | 3706        | Nooksack       | 0.50%             | 1.78%             |
|             | <u>PIERCE</u>      |                   |                   | 3119        | Mill Creek                          | 0.50%             | 1.78%             | 3707        | Sumas          | 0.50%             | 1.78%             |
| 2724        | Auburn/Pierce      | 0.50%             | 1.78%             | 3112        | Monroe                              | 0.50%             | 1.78%             | 3700        | Unincorp       | 0.50%             | 1.78%             |
| 2701        | Bonney Lake        | 0.50%             | 1.78%             | 3113        | Mountlake Terrace                   | 0.50%             | 1.78%             |             | <u>WHITMAN</u> |                   |                   |
| 2702        | Buckley            | 0.50%             | 1.78%             | 3114        | Mukilteo                            | 0.50%             | 1.78%             | 3801        | Albion         | 0.25%             | 1.53%             |
| <b>2703</b> | <b>Carbonado</b>   | <b>0.50%</b>      | <b>1.78%(A)</b>   | 3115        | Snohomish (city)                    | 0.50%             | 1.78%             | 3802        | Colfax         | 0.25%             | 1.53%             |
| 2704        | Du Pont            | 0.50%             | 1.78%             | 3116        | Stanwood                            | 0.50%             | 1.78%             | 3803        | Colton         | 0.25%             | 1.53%             |
| 2705        | Eatonville         | 0.25%             | 1.53%             | 3117        | Sultan                              | 0.50%             | 1.78%             | 3804        | Endicott       | 0.25%             | 1.53%             |
| 2720        | Edgewood           | 0.50%             | 1.78%             | 3118        | Woodway                             | 0.50%             | 1.78%             | 3805        | Farmington     | 0.25%             | 1.53%             |
| 2706        | Fife               | 0.50%             | 1.78%             | 3100        | Unincorp                            | 0.50%             | 1.78%             | 3806        | Garfield       | 0.25%             | 1.53%             |
| 2707        | Fircrest           | 0.50%             | 1.78%             |             | <u>SPOKANE</u>                      |                   |                   | 3807        | La Crosse      | 0.25%             | 1.53%             |
| 2708        | Gig Harbor         | 0.50%             | 1.78%             | 3201        | Airway Heights                      | 0.50%             | 1.78%             | 3808        | Lamont         | 0.00%             | 1.28%             |
| 2721        | Lakewood           | 0.50%             | 1.78%             | 3202        | Cheney                              | 0.50%             | 1.78%             | 3809        | Malden         | 0.25%             | 1.53%             |
| 2709        | Milton/Pierce      | 0.50%             | 1.78%             | 3203        | Deer Park                           | 0.50%             | 1.78%             | 3810        | Oaksdale       | 0.25%             | 1.53%             |
| 2710        | Orting             | 0.50%             | 1.78%             | 3204        | Fairfield                           | 0.00%             | 1.28%             | 3811        | Palouse        | 0.25%             | 1.53%             |
| 2723        | Pacific/Pierce     | 0.50%             | 1.78%             | 3205        | Latah                               | 0.00%             | 1.28%             | 3812        | Pullman        | 0.25%             | 1.53%             |
| 2711        | Puyallup           | 0.50%             | 1.78%             | 3212        | Liberty Lake                        | 0.50%             | 1.78%             | 3813        | Rosalia        | 0.25%             | 1.53%             |
| 2712        | Roy                | 0.25%             | 1.53%             | 3206        | Medical Lake                        | 0.25%             | 1.53%             | 3814        | St John        | 0.25%             | 1.53%             |
| 2713        | Ruston             | 0.50%             | 1.78%             | <b>3207</b> | <b>Millwood</b>                     | <b>0.50%</b>      | <b>1.78% (E)</b>  | 3815        | Tekoa          | 0.25%             | 1.53%             |
| 2714        | South Prairie      | 0.50%             | 1.78%             | 3208        | Rockford                            | 0.25%             | 1.53%             | 3816        | Uniontown      | 0.25%             | 1.53%             |
| 2715        | Steilacoom         | 0.50%             | 1.78%             | 3209        | Spangle                             | 0.25%             | 1.53%             | 3800        | Unincorp       | 0.25%             | 1.53%             |
| 2716        | Sumner             | 0.50%             | 1.78%             | 3210        | Spokane (city)                      | 0.50%             | 1.78%             |             | <u>YAKIMA</u>  |                   |                   |
| 2717        | Tacoma             | 0.50%             | 1.78%             | 3213        | Spokane Valley                      | 0.50%             | 1.78%             | 3901        | Grandview      | 0.25%             | 1.53%             |
| 2718        | Wilkeson           | 0.25%             | 1.53%             | 3211        | Waverly                             | 0.00%             | 1.28%             | 3902        | Granger        | 0.25%             | 1.53%             |
| 2719        | University Place   | 0.50%             | 1.78%             | 3200        | Unincorp                            | 0.50%             | 1.78%             | 3903        | Harrah         | 0.25%             | 1.53%             |
| 2700        | Unincorp           | 0.50%             | 1.78%             |             | <u>STEVENS</u>                      |                   |                   | 3904        | Mabton         | 0.50%             | 1.78%             |
|             | <u>SAN JUAN</u>    |                   |                   | 3301        | Chewelah                            | 0.25%             | 1.53%             | 3905        | Moxee City     | 0.25%             | 1.53%             |
| 2801        | Friday Harbor      | 1.50%             | 2.78%             | 3302        | Colville                            | 0.25%             | 1.53%             | 3906        | Naches         | 0.25%             | 1.53%             |
| <b>2800</b> | <b>Unincorp</b>    | <b>1.50%</b>      | <b>2.78%(C)</b>   | 3303        | Kettle Falls                        | 0.25%             | 1.53%             | 3907        | Selah          | 0.25%             | 1.53%             |
|             | <u>SKAGIT</u>      |                   |                   | 3304        | Marcus                              | 0.25%             | 1.53%             | 3908        | Sunnyside      | 0.50%             | 1.78%             |
| 2901        | Anacortes          | 0.50%             | 1.78%             | 3305        | Northport                           | 0.25%             | 1.53%             | 3909        | Tieton         | 0.25%             | 1.53%             |
| 2902        | Burlington         | 0.50%             | 1.78%             | 3306        | Springdale                          | 0.25%             | 1.53%             | 3910        | Toppenish      | 0.25%             | 1.53%             |
| 2903        | Concrete           | 0.50%             | 1.78%             | 3300        | Unincorp                            | 0.25%             | 1.53%             | 3911        | Union Gap      | 0.25%             | 1.53%             |
| 2904        | Hamilton           | 0.50%             | 1.78%             |             | <u>THURSTON</u>                     |                   |                   | 3912        | Wapato         | 0.25%             | 1.53%             |
| 2905        | La Conner          | 0.50%             | 1.78%             | 3401        | Bucoda                              | 0.50%             | 1.78%             | 3913        | Yakima (city)  | 0.50%             | 1.78%             |
| 2906        | Lyman              | 0.50%             | 1.78%             | 3402        | Lacey                               | 0.50%             | 1.78%             | 3914        | Zillah         | 0.50%             | 1.78%             |
| 2907        | Mt Vernon          | 0.50%             | 1.78%             | 3403        | Olympia                             | 0.50%             | 1.78%             | 3900        | Unincorp       | 0.25%             | 1.53%             |
| 2908        | Sedro Woolley      | 0.50%             | 1.78%             | 3404        | Rainier                             | 0.25%             | 1.53%             |             |                |                   |                   |
| 2900        | Unincorp           | 0.50%             | 1.78%             | 3405        | Tenino                              | 0.50%             | 1.78%             |             |                |                   |                   |
|             | <u>SKAMANIA</u>    |                   |                   | 3406        | Tumwater                            | 0.50%             | 1.78%             |             |                |                   |                   |
| 3001        | N. Bonneville      | 0.25%             | 1.53%             | 3407        | Yelm                                | 0.25%             | 1.53%             |             |                |                   |                   |
| 3002        | Stevenson          | 0.25%             | 1.53%             | 3400        | Unincorp                            | 0.50%             | 1.78%             |             |                |                   |                   |
| 3000        | Unincorp           | 0.25%             | 1.53%             |             | <u>WAHKIAKUM</u>                    |                   |                   |             |                |                   |                   |
|             | <u>SNOHOMISH</u>   |                   |                   | 3501        | Cathlamet                           | 0.25%             | 1.53%             |             |                |                   |                   |
| 3101        | Arlington          | 0.50%             | 1.78%             | 3500        | Unincorp                            | 0.25%             | 1.53%             |             |                |                   |                   |
| 3120        | Bothell/Snohomish  | 0.50%             | 1.78%             |             | <u>WALLA WALLA</u>                  |                   |                   |             |                |                   |                   |
| 3102        | Brier              | 0.50%             | 1.78%             | 3601        | College Place                       | 0.25%             | 1.53%             |             |                |                   |                   |
| 3103        | Darrington         | 0.25%             | 1.53%             | 3602        | Prescott                            | 0.00%             | 1.28%             |             |                |                   |                   |
| 3104        | Edmonds            | 0.50%             | 1.78%             | 3603        | Waitsburg                           | 0.25%             | 1.53%             |             |                |                   |                   |
| 3105        | Everett            | 0.50%             | 1.78%             | 3604        | Walla Walla (city)                  | 0.25%             | 1.53%             |             |                |                   |                   |
|             |                    |                   |                   | 3600        | Unincorp                            | 0.25%             | 1.53%             |             |                |                   |                   |

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(A) Effective 01/01/11 (B) Effective 02/01/11 (C) Effective 05/02/11 (D) Effective 06/01/11 (E) Effective 10/03/11 (F) Effective 12/01/11