

Douglas County Levy Audit Follow-up
Status of Work Completed
March 22, 2019

NOTE: Refer to our original levy audit issued in March 2018 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Tax Roll Certification	<p>The Douglas County Assessor (Assessor) certified the 2019 tax roll to the Douglas County Treasurer (Treasurer) on January 23, 2018, after January 15 as required by statute.</p> <p>The Grant County Assessor (GA) is responsible for calculating and certifying levy rates to the Assessor for several joint taxing districts. The GA supplied levy rates for joint districts on January 15, 2019. However, after the rates were received from Grant County, the Assessor was informed they may not be correct.</p>	Pending Completion	<p>Yes</p> <p>To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • A copy of the Assessor's certification of the 2020 tax roll to the Treasurer.

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2	Cemetery District No. 3	<p>The Assessor recalculated the Cemetery District No. 3 (CD3) levy limit for the 2018 tax year using the correct levy limit factor, however, he used an incorrect limit factor when calculating the levy limit for the 2019 tax year.</p> <p>CD3 has a population of less than 10,000, held a public hearing, and authorized a resolution stating their desired dollar and percentage of change from the previous year's levy. The district provided the Assessor with Resolution No. 1112-18, authorizing a one hundred percent increase and zero dollar increase from the previous year's levy; meeting the requirements in RCW 84.55.120 to allow the use of a one hundred one percent levy limit factor in the levy limit calculation. The Assessor failed to use the levy limit factor as required by statute.</p> <p>The Assessor calculated the 2019 tax year levy limit using a one hundred percent levy limit factor, the correct levy limit factor is one hundred one percent. The incorrect levy limit factor resulted in an incorrect highest lawful levy amount.</p> <p>The Assessor is required to:</p> <ul style="list-style-type: none"> • Use the correct highest lawful levy amount, provided in Appendix A, to calculate the CD3 levy limit for the 2020 tax year. • Use a levy limit factor of one hundred one percent when calculating the levy limit for a district with a population of less than 10,000 that holds a public hearing and authorizes a dollar and percentage of change resolution. • Use the percentage of change authorized by a taxing district in their resolution to calculate the resolution limit. 	Pending Completion	<p>Yes</p> <p>To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • A copy of the highest lawful levy worksheet for CD3, for the 2020 tax year. • A copy of the dollar and percentage of change resolution authorized by CD3, for the 2020 tax year.

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3	Douglas County Port District	The Assessor met (in person) with the Douglas County Port District (Port) and discussed the overlevy. He corrected the overlevy in the levy rate calculation, for the 2019 tax year.	Completed	No
4	Bridgeport School District No. 75J and Coulee-Hartline School District No. 151J	<p>The boundary of Coulee-Hartline School District No. 151J (CH) includes Douglas and Grant Counties. Grant County is responsible for calculating the levy rate and certifying that rate to the Assessor. The Assessor levied the rate certified to him by the Grant County Assessor for CH.</p> <p>The boundary of Bridgeport School District No. 75J (Bridgeport) includes Douglas and Okanogan Counties. Douglas County is responsible for calculating the levy rate and certifying that rate to the Okanogan County Assessor. The Assessor certified a levy rate that contained more digits past the decimal point than the rates applied by Okanogan County for the district's bond levy. This resulted in a non-uniform rate within Bridgeport, for the 2019 tax year.</p> <p>The Assessor did not provide the Department with any information with regards to the underlevy of \$285.38 for Bridgeport.</p>	Pending Completion	<p>Yes</p> <p>To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • A copy of the Assessor's certification of levy rates for the 2020 tax year, for Bridgeport, provided to Okanogan County. • A copy of the Assessor's certification of the tax roll to the Treasurer, for the 2020 tax year. • Copies of any correspondence with Okanogan County regarding the number of digits for levy rates of joint taxing districts. • Copies of any correspondence with Bridgeport regarding the underlevy of \$285.38, for the capital projects levy. • A copy of the Bridgeport levy calculation worksheet for the 2020 tax year.
5	1 Percent Constitutional Limit	The Assessor used the higher of the real and personal property ratios to determine whether the 1 percent constitutional limit was exceeded, for the 2019 tax year.	Completed	No

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Cemetery District No. 2	The Assessor had a live meeting with the Cemetery District Board and informed them of their abilities and limitations.	Completed	No

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Appendix A

Levy Limit Calculation for District: Cemetery District No. 3											
Assmt Taxes	Highest	Limit	Highest	State Assd	Tax Added	Annexed	Tax Added	Levy	Assd	Stat	<input type="checkbox"/> Annexed to Library?
Year Due	Lawful Levy	Factor	Lawful plus	New Const	for	Value	for	Limit	Value	Rate	<input type="checkbox"/> Annexed to Fire?
	Since 1985*		Increase		State Assd		Annex.			Max.	<input type="checkbox"/> Firemen's Pension?
					New Const						<input type="checkbox"/> Lid Lift?
2018 2019	3,235.75	1.00000%	3,268.11	210,677	12.48	0	0.00	3,280.59	46,393,534	0.112500000000	
Actual Levy:							Summary of Levy Limits:				
Assmt Taxes	Previous	Lesser of	Previous Yr's	Tax Added	Tax Added	Authorized	Refund	Certified	Limit Per	Levy Limit	Authorized
Year Due	Year's	Resolution's \$ or %	Levy plus	for	for	Levy by Res.		Budget	Stat. Rate	Plus Refund	Levy By Res.
	Levy		Increase	State Assd	Annex.				Maximum		Plus Refund
				New Const							
2018 2019	2,738.91	\$0.00	2,738.91	12.48	0.00	2,751.39	0.00	2,760.00	5,219.27	3,280.59	2,751.39
Assmt Taxes	Current Year's	Levy Correction	Total Levy	Actual	Actual Levy	Correct	Over/Under				
Year Due	Max Levy		w/ Correction	Amount	Rate	Levy Rate	Levy				
				Levied							
2017 2018					.059232						
2018 2019	2,751.39	\$0.00	2,751.39	2,751.39	.0593054626	.0593054626	0.00				