

**Wahkiakum County Levy Audit Follow-up  
Status of Work Completed  
August 2023**

NOTE: Refer to our original levy audit issued in April 2022 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?															
#1	<b>Wahkiakum County General Levy</b>	<p>The Wahkiakum County Assessor (Assessor) completed the Department of Revenue’s (Department) levy limit worksheet for the County General for the 2023 tax year. This worksheet includes all required values stated in the April 2022 audit, resulting in a total levy amount of \$682,592.49 and a levy rate of \$0.7997807058 per \$1,000 assessed value.</p> <p>The Assessor also provided the Department with a printout from their software system detailing all levy limitations for the county general levy. Instead of including the additional levy capacity for new construction and change in state assessed utility value, along with the 1% growth limit, the Assessor included the additional levy capacity as revenue as “linked levies.” The grand total for the general levy is \$682,592.49.</p> <p>The Assessor calculated a levy rate of \$0.0207273898 per \$1,000 assessed value (\$2,560,423,695) for the “linked levies” and labeled this levy as “Current Expense.” The actual taxable value of the county is \$853,474,565. The \$2,560,423,695 equals 300 percent of the total county value. It is unclear to the Department why the Assessor completed the levy calculations in this manner.</p> <p>The Assessor did not assign a levy rate to the \$8,000 earmarked for the Mental Health levy and \$4,000 earmarked for the Veterans’ Assistance levy. The division of the county general levy should have been as follows:</p> <table border="1" data-bbox="532 1105 1319 1289"> <thead> <tr> <th>General County Levy</th> <th>Amount</th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td>Current Expense</td> <td>\$670,595.49</td> <td>\$0.7857240479</td> </tr> <tr> <td>Mental Health</td> <td>\$ 8,000.00</td> <td>\$0.0093734486</td> </tr> <tr> <td>Veterans’ Assistance</td> <td>\$ 4,000.00</td> <td>\$0.0046867243</td> </tr> <tr> <td>Total County General Levy</td> <td>\$682,592.49</td> <td>\$0.7997807058</td> </tr> </tbody> </table> <p>The Assessor correctly included the certified levy request amount of \$695,000.000 in the levy limit calculations.</p>	General County Levy	Amount	Rate	Current Expense	\$670,595.49	\$0.7857240479	Mental Health	\$ 8,000.00	\$0.0093734486	Veterans’ Assistance	\$ 4,000.00	\$0.0046867243	Total County General Levy	\$682,592.49	\$0.7997807058	Pending	<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"> <li>• The 2024 tax year levy limit worksheet for the Wahkiakum County General levy showing the following information: <ul style="list-style-type: none"> <li>○ Highest lawful levy since 1985 \$61,947.96</li> <li>○ Prior year’s levy rate - \$0.7997807058</li> </ul> </li> <li>• Levy rate calculations for the county Mental Health and Veterans’ Assistance levy if the county levies for these purposes and the residual levy rate for the county current expense fund.</li> </ul>
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#2	<b>Emergency Medical Service levy</b>	The Assessor calculated the 2023 tax year statutory maximum rate limit for the county's Emergency Medical Service levy with the correct levy rate, \$0.40 per \$1,000 assessed value.	Complete	No
#3	<b>Certification of assessed values to taxing districts</b>	The Assessor certified the 2022 assessed values, locally assessed and state assessed utility values, to the taxing on February 17, 2023. This was completed 3.5 months after receiving the certified state assessed utility values from the Department and 1.5 months after the Assessor completed the 2023 tax roll.	Pending	Yes To determine if the Assessor has met the requirement, the Department expects the Assessor to provide: <ul style="list-style-type: none"> <li>A document certifying both the 2023 assessment year locally assessed values and state assessed values following receipt of the utility values from the Department. Taxing districts use this information when setting the budgets for the following year.</li> </ul>
#4	<b>1 Percent constitutional limit</b>	The Assessor did not include the levy rate for Part 2 of the State School Part 2 when verifying this limitation was not exceeded for the 2023 tax year.  The exclusion of this rate did not cause any of the tax code areas to exceed this limitation.	Pending	Yes To determine if the Assessor has met the requirement, the Department expects the Assessor to provide: <ul style="list-style-type: none"> <li>A copy of the 2024 tax year report listing the levy rates subject to this limit per tax code area, which must include the levy rate for Part 2 of the State School levy.</li> </ul>