



# Douglas County Levy Audit

## A Summary Report

12/04/2013

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:

- Douglas County General Fund and Road
- Cities/Towns: Bridgeport, East Wenatchee, Rock Island, and Waterville
- Fire Districts: 1, 2, 4, and 5 (including excess levies)
- The Port of Douglas County
- Eastmont Metropolitan Park
- Hospital Districts: 2 and 3
- Cemetery Districts: 2 and 3
- School Districts: Eastmont, Brewster, Orondo, and Palisades

# Executive Summary

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**Introduction** This report contains the results of the Department's audit of Douglas County's Assessor levy calculations for the 2013 tax year.

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**Objectives** The objectives of the audit are to assist the Douglas County Assessor (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 tax roll was not certified to the Douglas County Treasurer (Treasurer) on or before January 15, as required by RCW 84.52.080.
- The Town of Waterville overlevied \$1,394. A levy correction is required in the subsequent tax year.
- The Assessor did not levy the grand total state levy amount as certified to them by the Department.
- The Assessor used the incorrect tax base for the Mosquito Control District excess levy calculation.
- The City of East Wenatchee underlevied \$215.
- The Assessor's levy paper work was both organized and detailed.

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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.

# Audit Results

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**In this section** The Department identified four 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 four procedures 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))
  - The Assessor is required to correct the Town of Waterville's levy error in the succeeding year by reducing the taxing districts 2013 levy for the 2014 tax year. (RCW 84.85.085)
  - The Assessor is required to correct the \$663,332 State School overlevy by deducting this amount from the 2014 tax year certified levy amount from the Department. (RCW 84.52.085)
  - The Assessor is required to calculate a voter approved Mosquito Control District levy by using the taxable value on all property located in the district. (RCW 17.28.100, RCW 84.52.080 and RCW 84.36.381)
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- Recommendations** The Department identified one recommendation to improve the accuracy of the levy process.
- The Department recommends that the Assessor's contact the City of East Wenatchee and inform them of the \$215 underlevy.
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# Tax Roll Certification

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**Requirement** 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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**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 roll 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 roll to the Treasurer on February 7, 2013. The tax roll 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 roll 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. 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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# Town of Waterville Levy Correction

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**Requirement** The Assessor is required to correct the Town of Waterville’s levy error in the succeeding year by reducing the taxing district’s 2013 levy for the 2014 tax year. (RCW 84.52.085)

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**What the law says** According to RCW 84.52.085, when a levy error is discovered that affects all taxpayers within a taxing district, the Assessor is required to correct the error in the following year. If the amount of the adjustment causes a hardship for the taxing district or taxpayers within the district, the adjustment may be made on a proportional basis.

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**What we found** The Assessor levied \$174,433, rather than \$173,039, a difference of \$1,394 (revised December 4, 2013).

The Assessor calculated the district’s regular levy limit using the highest lawful levy limit of \$142,946, rather than \$171,175, as authorized by the voters.

In addition, on November 5, 2012, the Town of Waterville adopted Ordinance No. 2012-730, authorizing an increase over the highest lawful levy amount, rather than the previous year’s levy amount. The town’s resolution did not reflect the 2012 tax year voter authorized lid lift. Moreover, the dollar amount and percentage increase did not compare to last year’s levy of \$171,175.

Listed below is the Department’s levy limit calculations:

- Levy Limit \$173,322
- Statutory Maximum Rate \$191,723
- Certified Budget \$174,433
- Amount Authorized by Resolution \$173,039

Based on the documentation provided for the audit the amount authorized by the resolution is the lesser of these four levy limits.

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**Action Needed  
to Meet the  
Requirement**

The Assessor must take the following actions:

- A levy correction is required in the succeeding year by reducing the taxing district's 2014 tax year levy.
- Contact the Town of Waterville and inform them of the amount overlevied in the 2013 tax year. If the governing body determines the correction amount, \$1,394, causes a hardship for the taxing district or taxpayers, the adjustment may be made on a proportional basis over a period of not more than three consecutive years.
- Recognize the district's highest lawful levy since 1985 is \$173,322 as of the 2013 tax year.
- When calculating the levy limitations for the 2014 tax year, use the corrected levy rate (2.841845) as if the error in the 2013 tax year never occurred.
- Encourage the taxing district to use the Department's current version of the Resolution/Ordinance form REV 64 0101e.

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**Why it is  
important**

To ensure the taxing district does not overlevy or underlevy property taxes, the highest lawful levy since 1985 for 1986 collection must be carried forward each year when calculating the district's levy limit.

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## State Levy Correction

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<b>Requirement</b>	The Assessor is required to correct the \$663,332 State School overlevy error by deducting this amount from the 2014 tax year certified levy amount from the Department. (RCW 84.52.085)
<b>What the law says</b>	<p>RCW 84.48.120 allows county assessors to calculate a levy rate that would raise no more than a five percent surplus over the amount certified to the county for the State School Levy.</p> <p>RCW 84.52.085 allows county assessors to correct levy errors when the error has caused all taxpayers within a taxing district, other than the state, to pay an incorrect amount of property tax. If the amount of adjustment causes a hardship for the taxing district or taxpayers within the district, the adjustment may be made on a proportional basis.</p>
<b>What we found</b>	<p>Prior to the levy audit, the Assessor discovered they had excluded the personal property taxable value from the tax base when calculating the levy rate based on the certified levy amount. This resulted in the calculation of an incorrect levy rate. The incorrect levy rate was applied to both the real and personal property taxable value within the county resulting in a \$663,332.</p> <p>The larger levy rate resulted in a 7.17629 percent surplus. This amount exceeds what is legally allowed.</p>
<b>Action Needed to Meet the Requirement</b>	<p>The Assessor and Treasurer must take the following actions:</p> <ul style="list-style-type: none"><li>• The Treasurer must hold the extra funds levied for the 2013 tax year, \$663,332, and not distribute those funds to the State until the 2014 tax roll has been certified.</li><li>• The Assessor must correct the during the 2014 tax year levy process. After consulting with the Attorney General's Office, the Department finds the levy error must be corrected since all taxpayers within Douglas County, a taxing district, paid an incorrect amount of tax to the State School levy. The Assessor must reduce the 2014 tax year certified levy amount for Douglas County by \$663,332. The taxes held in abeyance from the 2013 tax year will offset the reduced 2014 tax year levy amount, thus not effecting the adjustment made to the State School levy every five years for unpaid taxes.</li></ul>
<b>Why it is important</b>	To ensure all taxpayers within the taxing district pays the correct amount of taxes; both the real and personal property taxable value must be used when calculating a levy rate.

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# Waterville Mosquito Control District

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**Requirement** The Assessor is required to calculate the levy amount of a voter approved levy, at the time of forming a mosquito control district, using the taxable value of property subject to excess levies within the district. (RCW 17.28.100, RCW 84.52.080 and RCW 84.36.381)

The Assessor is required to correct the Waterville Mosquito Control District error of \$953, if the district levies another levy within the next three years. (RCW 84.52.085)

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**What the law says** RCW 17.28.100 allows for an excess levy at the same time as the election for formation of the district. Mosquito control districts may request voter approval for a one-year excess levy, up to \$0.25 per thousand dollars assessed value, at the same time as the election creating the district. This levy is in excess of any constitutional or statutory limitation for authorized purposes of the mosquito control district.

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**What we found** November 8, 2011, the voters approved the creation of the Waterville Mosquito Control District and a one-year excess levy of twenty-five cents per thousand dollars of assessed value.

The Assessor levied \$15,446, rather than \$14,493, a difference of \$953.

There were two contribution factors causing the levy error:

- The Assessor used the tax base for regular levies instead of excess levies.
- The district's excess levy was limited to their budget request of \$14,493 rather than the voter approved levy rate of \$0.25 per thousand dollars assessed value.

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

- Calculate future excess levies using the correct tax base.
- Notify the taxing district of the \$953.
- If the district receives voter approval for a future excess levy within the next three years, a levy error correction reducing that year's levy by \$953 must occur. If the governing body determines the correction amount causes a hardship for the taxing district or taxpayers, the adjustment may be made on a proportional basis over a period of not more than three consecutive years.

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**Why it is important** Property tax levies must be applied to the correct tax base to ensure the correct property owners are paying the correct amount of tax.

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# City of East Wenatchee

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**Recommendation** The Department recommends that the Assessor contact the City of East Wenatchee and inform them of the \$215 underlevy.

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**What we found** For the 2013 tax year, the Assessor levied \$1,555,625, rather than \$1,555,840, a difference of \$215.

The City of East Wenatchee adopted a resolution authorizing a 1 percent increase over the previous year's levy. The district may levy the previous year's increase plus additional amounts for new construction, improvements, wind turbines, and any increase in state-assessed property. After the other allowable items, the most that the city could have levied was \$1,555,840.

The Department's levy limit calculations:

- Highest Lawful Limit \$1,642,263
- Statutory Maximum Rate \$2,344,778
- Certified Budget \$1,558,340
- Amount Authorized by Resolution \$1,555,840

In this case the lesser of these for levy limit calculation is the amount authorized by the resolution. As a result, the City of East Wenatchee's levy is \$215 less than it should have been.

Moreover, the City of East Wenatchee's assessed value and net tax as reflected in the levy calculations by the Assessor is not the same as the certified tax roll. The Assessor froze the 2012 assessed values for the levy process, then continued to make changes to the assessment roll. By doing this, the levy calculation and the certified tax did not balance, and the calculation resulted in an underlevy.

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**Recommendation to remedy** The Department recommends the Assessor take the following actions:

- Contact the City of East Wenatchee and inform them of the \$215 underlevy. The correction of an underlevy is optional.

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**Why is it important** The taxing district may decide they do not require the funds in the succeeding tax year. Thus a levy correction is not required.

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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
  - <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
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## 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 was 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: Douglas County Current Expense																	
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														4,916,440	1.335549	0.000000
2012	2013	4,916,446	1%	4,965,610	77,265,300	103,192	-	-	5,068,802	3,690,130,355	1.800000	6,642,235	5,068,802	-	5,068,796	1.373608	0.000000
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	4,916,440	1%	4,965,604	103,192	-	0	5,068,796	5,068,802	5,068,796	6,642,235	<b>5,068,796</b>	5,068,796	1.373608	1.373608	0	

Highest Lawful Levy Calculation: Douglas 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														4,505,697	1.810425	0.000000
2012	2013	4,505,701	1%	4,550,758	75,154,038	136,061	-	-	4,686,819	2,542,847,800	2.250000	5,721,408	4,686,819	-	4,686,813	1.843135	0.000000
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	4,505,697	1%	4,550,754	136,061	-	0	4,686,815	4,686,819	4,686,813	5,721,408	<b>4,686,813</b>	4,686,813	1.843135	1.843135	0	

Highest Lawful Levy Calculation: City of Bridgeport																	
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														97,372	2.086145	0.000000
2012	2013	97,372	1%	98,346	626,800	1,308	-	-	99,653	46,977,890	3.148844	147,926	99,653	-	98,346	2.093442	0.000000
Actual Levy																	
													The City is annexed to the Library at a rate of \$.451156				
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	97,372	1%	98,346	1,308	-	0	99,653	99,653	98,346	147,926	98,346	98,346	2.093442	2.093442	0	

Highest Lawful Levy Calculation: City of East Wenatchee																	
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														1,534,269	1.485900	0.000000
2012	2013	1,619,836	1%	1,636,035	4,191,600	6,228	-	-	1,642,263	988,850,892	2.371215	2,344,778	1,642,263	-	1,555,625	1.573164	0.000000
Actual Levy																	
													The City is annexed to the Library at a rate of \$.451156 and Fire District 2 at a rate of .777629.				
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	1,534,269	1%	1,549,612	6,228	-	0	1,555,840	1,642,263	1,558,340	2,344,778	1,555,840	1,555,625	1.573164	1.573381	-215	

Highest Lawful Levy Calculation: City of Rock Island																	
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														55,377	2.106139	0.000000
2012	2013	67,847	1%	68,526	260,800	549	-	-	69,075	25,027,258	2.822371	70,636	69,075	-	56,480	2.256741	0.000000
Actual Levy													The City is annexed to Fire District 2 at a rate of .777629.				
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	55,377	1%	55,931	549	-	0	56,480	69,075	56,480	70,636	56,480	56,480	2.256741	2.256741	0	

Highest Lawful Levy Calculation: Town of Waterville																	
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														171,175	2.800000	0.000000
2012	2013	171,175	1%	172,887	155,400	435	-	-	173,322	60,886,848	3.148844	191,723	173,322	-	174,433	2.864871	0.000000
Actual Levy													The City is annexed to the Library at a rate of \$.451156				
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	Over Levy	
2012	2013	171,175	0.8350%	172,604	435	-	0	173,039	173,322	174,433	191,723	173,039	174,433	2.864871	2.841845	1,394	
		Ordinance No. 2012-730 lists a dollar increase of \$1,429.46, which equals an .835808 percent change over last year's levy.															

Highest Lawful Levy Calculation: Fire District 1																	
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											-	-		83,920	0.769219	0.000000
2012	2013	84,481	1%	85,325	168,331	129	-	-	85,455	109,343,208	1.000000	109,343	85,455	-	84,889	0.776350	0.000000
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	83,920	1%	84,759	129	-	0	84,889	85,455	86,342	109,343	<b>84,889</b>	84,889	0.776350	0.776350	0	

Highest Lawful Levy Calculation: Fire District 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											-	-		2,099,854	0.750957	0.000000
2012	2013	2,099,862	1%	2,120,860	67,162,800	50,436	-	-	2,171,297	2,792,188,590	1.500000	4,188,283	2,171,297	-	2,171,289	0.777629	0.000000
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	2,099,854	1%	2,120,853	50,436	-	0	2,171,289	2,171,297	2,201,297	4,188,283	<b>2,171,289</b>	2,171,289	0.777629	0.777629	0	

Highest Lawful Levy Calculation: Fire District 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											-	-		269,787	0.669637	0.000000
2012	2013	269,788	1%	272,486	6,755,700	4,524	-	-	277,010	408,577,689	1.000000	408,578	277,010	-	277,009	0.677983	0.000000
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	269,788	1%	272,486	4,524	-	0	277,010	277,010	277,009	408,578	277,009	277,009	0.677983	0.677983	0	

Highest Lawful Levy Calculation: Fire District 5																	
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											-	-		63,193	0.711046	0.000000
2012	2013	63,494	1%	64,129	411,500	293	-	-	64,422	89,088,216	1.000000	89,088	64,422	-	64,117	0.719708	0.000000
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	63,193	1%	63,825	293	-	0	64,118	64,422	66,000	89,088	64,118	64,117	0.719708	0.719708	-1	
Excess Levy Calculation:																	
Ballot Data																	
Type & 1st Y	Budget	Refund	Total Levy	Real & Personal	TAV	Total Value	DOR Levy Rate	Total County AV x DOR Rate	County Levy Rate	County Levy	Over/Under Levy						
Bond   2010	33,336		33,336	88,849,016	-	88,849,016	0.375198	33,336	0.375198	33,336	-						

Highest Lawful Levy Calculation: Hospital District 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														69,803	0.421868	0.000000
2012	2013	70,251	1%	70,954	301,600	127	-	-	71,081	165,362,522	0.750000	124,022	71,081	-	69,803	0.422121	0.000000
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	69,803	1%	70,501	127	-	0	70,628	71,081	69,803	124,022	69,803	69,803	0.422121	0.422121	0	
Excess Levy Calculation:																	
Ballot Data																	
Type & 1st Y	Budget	Refund	Total Levy	Real & Personal	TAV	Total Value	DOR Levy Rate	Total County AV x DOR Rate	County Levy Rate	County Levy	Over/Under Levy						
Bond   2012	65,000		65,000	163,309,322	-	163,309,322	0.398017	65,000	0.398017	65,000	0						

Highest Lawful Levy Calculation: Hospital District 3																	
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														400	0.015520	0.000000
2012	2013	9,117	1%	9,208	1,121,521	17	-	-	9,226	26,415,107	0.750000	19,811	9,226	-	400	0.015142	0.000000
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	400	0%	400	17	-	0	417	9,226	400	19,811	400	400	0.015142	0.015142	0	



Highest Lawful Levy Calculation: Douglas County Port District																	
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											-	-		775,370	0.210629	0.000000
2012	2013	775,373	1%	783,127	77,265,300	16,274	-	-	799,401	3,690,130,355	0.450000	1,660,559	799,401	-	799,331	0.216613	0.000000
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	775,370	1%	783,124	16,274	-	0	799,398	799,401	799,331	1,660,559	799,331	799,331	0.216613	0.216613	0	

Highest Lawful Levy Calculation: Eastmont-Metro Park District																	
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											-	-		722,637	0.266529	0.000000
2012	2013	722,648	1%	729,874	65,624,800	17,491	-	-	747,365	2,710,603,011	0.750000	2,032,952	747,365	-	747,354	0.275715	0.000000
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	722,637	1%	729,863	17,491	-	0	747,354	747,365	752,354	2,032,952	747,354	747,354	0.275715	0.275715	0	

Highest Lawful Levy Calculation: Cemetery District 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											-	-		11,877	0.086740	0.000000
2012	2013	12,468	1%	12,593	301,600	26	-	-	12,619	137,393,868	0.112500	15,457	12,619	-	12,022	0.087499	0.000000
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	11,877	1%	11,996	26	-	0	12,022	12,619	12,593	15,457	12,022	12,022	0.087499	0.087499	0	
Excess Levy Calculation:																	
Ballot Data																	
Type & 1st \	Budget	Refund	Total Levy	Real & Personal	TAV	Total Value	DOR Levy Rate	Total County AV x DOR Rate	County Levy Rate	County Levy	Over/Under Levy						
Bond   2012	40,000		40,000	135,602,068	-	135,602,068	0.294980	40,000	0.294980	40,000	0						

Highest Lawful Levy Calculation: Cemetery District 3																	
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											-	-		2,640	0.077445	0.000000
2012	2013	2,984	1%	3,014	384,243	30	-	-	3,044	35,391,334	0.112500	3,982	3,044	-	2,670	0.075435	0.000000
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	2,640	0%	2,640	30	-	0	2,670	3,044	2,725	3,982	2,670	2,670	0.075435	0.075435	0	

Highest Lawful Levy Calculation: Douglas County State Levy																	
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	Levy Rate	Limit Per State Letter Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2012	2013	-	-	-	-	-	-	-	-	3,662,107,180	2.524061	9,243,382	-	-	9,906,714	2.705195	
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	Over Levy	
2012	2013	-	-	-	-	-	-	-	-	9,243,382	9,243,382	9,243,382	9,906,714	2.705195	2.524061	663,332	

The following worksheet contains excess levy calculations for the districts in this audit

Excess Levy Calculation: Mosquito Control District												
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	County Levy Rate	County Levy	Over Levy	
Excess	2013	14,493	-	14,493	59,271,248	-	59,271,248	0.244519	14,493	0.250000	15,446	953
Excess Levy Calculation: Eastmont #206												
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	County Levy Rate	County Levy	Over/Under	
M & O	2010	8,307,035	-	8,307,035	2,723,541,281	-	2,723,541,281	3.050085	8,307,032	3.050085	8,307,032	0
Bond	2013	5,140,000	-	5,140,000	2,723,541,281	-	2,723,541,281	1.887248	5,139,998	1.887248	5,140,000	2
Excess Levy Calculation: Brewster #11/203J (Joint District w/ Okanogan) Okanogan is the senior district and certified the rate												
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	County Levy Rate	County Levy	Over/Under	
M & O	2013	164,417	-	164,417	58,396,816	-	58,396,816	2.815513	164,417	2.815510	164,417	0
Excess Levy Calculation: Orondo #13												
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	County Levy Rate	County Levy	Over/Under	
M & O	2013	773,900	-	773,900	325,875,258	-	325,875,258	2.374835	773,900	2.374835	773,900	0
Excess Levy Calculation: Palisades #102												
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	County Levy Rate	County Levy	Over/Under	
M & O	2013	95,115	-	95,115	48,192,580	-	48,192,580	1.973644	95,115	1.973644	95,115	0