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Washington Department of Revenue Property Tax Division

2017 Benton County Levy Audit A Summary Report



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Overview

Purpose

The primary purpose of this review by the Department of Revenue (Department) is to assist the Benton County Assessor (Assessor) in their processes and procedures to ensure compliance with state statutes and regulations.

Method of Calculation

The Department calculated the levy limitations and levy rate for several of the taxing districts for the 2017 tax year. To determine whether an error occurred, the Department compared the amount levied for the district with the lesser of the levy limit, the statutory rate limit, the amount authorized by each district's resolution, and the levy amount certified by the district.

Information Reviewed

The Department reviewed the following information:

- Resolutions/Ordinances adopted by the districts
- Levy certificates (budgets)
- Administrative and adjudicated refunds
- Ballot measures
- Levy limit worksheets
- \$5.90 aggregate and 1 percent constitutional limits

We do not review every taxing district's levy. We audited approximately 40 percent of the taxing districts. The scope of the audit did not include the review of earmarked funds.

Taxing Districts Selected

The Department reviewed the following taxing district levies:

- Benton County General and Road
- Cities: Kennewick and Prosser
- Fire Districts: 5 and 6
- Hospital Districts: Prosser and Kennewick
- Port of Benton
- School Districts: Paterson No. 50 and Grandview No. 200

Executive Summary

Introduction

The primary purpose of a levy audit by the Department is to assist the county assessor in successfully performing the duties associated with levying property 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.

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. A change is required to adhere to the law.
- The second category, *Recommendations*, requires the attention of the assessor. The Department believes the assessor could improve their performance and service to the public by making voluntary changes in procedures.

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

Results

The Department identified four requirements and two recommendations directed toward improving the accuracy of the levy process.

We have listed a summary of these items in the Requirements section.

Executive Summary, continued

Requirements

1. The Assessor is required to apply the dollar and percentage of change to the previous year's levy amount, as authorized in a separate ordinance/resolution by the taxing district when calculating that levy limitation.
2. The Assessor is required to calculate the levy limit by applying the appropriate limit factor to the taxing district's highest lawful levy, based on the district's population and resolutions authorizing an increase in property tax.
3. The Assessor is required to levy a uniform rate throughout a taxing district, including districts with boundaries that include more than one county. The county with the greater amount of assessed value within the taxing district will calculate the levy rate and certify that rate to all of the counties within the taxing district.
4. The Assessor is required to certify the completed tax roll to the Benton County Treasurer (Treasurer) on or before January 15, and provide an abstract of the tax rolls to the Auditor listing the total amount of collectible taxes for each taxing district.

Recommendations

1. The Department recommends the Assessor provide education to the Benton County Board of County Commissioners (BOCC) regarding the certification of budget amounts for the taxing districts within the county.
2. The Department recommends the Assessor levy a rate specific to each levy authorized by the voters.

Requirements

For the items listed as “Requirements,” the Assessor must make changes in procedure to comply with law.

This section contains the requirements we identified.

Road

Requirement

The Assessor is required to apply the dollar and percentage of change to the previous year's levy amount, as authorized in a separate ordinance/resolution by the taxing district when calculating that levy limitation.

What the law says

No increase in property tax revenue may be authorized without a public hearing and adoption of an ordinance or resolution that specifically states the increase in revenue, in both dollars and percentage of change. Exceptions to this requirement are increases of revenue due to the following additions: new construction, construction of wind turbines, solar, biomass and geothermal facilities, improvements, and state assessed property. (RCW 84.55.120)

What we found

The Assessor applied the dollar and percentage of increase, authorized in Resolution 2016-899 for the Road, to an incorrect previous year's levy amount of \$6,183,017. The Assessor should have used a previous year's levy amount of \$6,185,738.02, which includes funds levied for refunding purposes.

The use of the incorrect previous year's levy amount resulted in an underlevy of \$2,721.01.

Action needed to meet requirement

The Assessor is required to take the following actions:

- Correct the underlevy amount of \$2,721.01.
- Use the corrected 2017 levy rate, provided in Appendix A, for the 2018 levy calculation as if the error had not occurred.
- Notify the taxing district of the levy error to determine if the taxing district wishes to collect the underlevy amount. The Department interprets the statutes to give the taxing district the option of adjusting the following year's levy by the underlevy amount in the subsequent year.
- If the correction in the succeeding year will cause a hardship for either the taxing district or taxpayers, the district may request the correction be made on a proportional basis over a period of no more than three years.

Why it's important

To ensure taxing districts do not levy more than or less than their maximum levy amount allowable by law. In addition, the previous year's actual levy amount is a component of the calculation that discloses to the taxpayer how much the taxing district has increased their budget from the prior year.

Fire District No. 5 and Port of Benton

Requirement

The Assessor is required to calculate the levy limit by applying the appropriate limit factor to the taxing district's highest lawful levy, based on the district's population and resolutions authorizing an increase in property tax.

What the law says

No increase in property tax revenue may be authorized without a public hearing and an ordinance or resolution that specifically states the increase in revenue, in both dollars and percentage of change. Exceptions to this requirement are increases of revenue due to the following additions: new construction, construction of wind turbines, solar, biomass and geothermal facilities, improvements, and state assessed property. (RCW 84.55.120)

A majority of the legislative authority of a taxing district must approve the ordinance or resolution authorizing an increase in the taxing district's levy. (WAC 458-19-020)

When a taxing district with a population of 10,000 or more makes a finding of substantial need they may use a limit factor in excess of 100 percent plus inflation, but the limit factor cannot exceed 101 percent. (RCW 84.55.0101 and WAC 458-19-020)

What we found

The Assessor calculated the levy limit for Fire District No. 5 (FD) using a limit factor of 101 percent. The FD did not provide the Assessor with a resolution authorizing a dollar and percentage of increase from the previous year's levy amount. Without this resolution, the Assessor may not calculate an increase in the levy limit for the FD with the exception of additions due to new construction, wind turbines, solar, biomass and geothermal facilities, improvements, and state assessed property.

The Assessor calculated the levy limit for the Port of Benton (Port) using a limit factor of 100.953 percent. The Port did not provide the Assessor with a resolution authorizing a dollar and percentage of increase from the prior year's levy amount. Without this resolution, the Assessor may not calculate an increase in the levy limit for the Port with the exception of additions due to new construction, construction of wind turbines, solar, biomass and geothermal facilities, improvements, and state assessed property.

The incorrect limit factors did not result in a levy error for the FD or the Port.

Fire District No. 5 and Port of Benton, continued

Action needed to meet requirement

The Assessor is required to take the following actions:

- Recalculate the 2017 levy limit for the FD using a limit factor of 100 percent to determine the correct highest lawful levy to use for the 2018 levy calculations. (See Appendix B)
- Recalculate the 2017 levy limit for the Port using a limit factor of 100 percent to determine the correct highest lawful levy to use for the 2018 levy calculations. (See Appendix C)

Why it's important

To ensure the taxing districts do not levy more or less than their maximum levy amount allowed by law and the taxpayers pay the correct amount of property tax.

Grandview School District No. 200

Requirement

The Assessor is required to levy a uniform rate throughout a taxing district, including districts with boundaries that include more than one county. The county with the greater amount of assessed value within the taxing district will calculate the levy rate and certify that rate to all of the counties within the taxing district.

What the law says

The Washington State Constitution states in Article VII, Section 2, *all taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax.*

Washington Courts have found that tax is uniform if an equal tax rate is applied to properties with equal assessment ratios. [University Village LTD. Partners v. King County, 106, Wn. App. 321,23 P 3d 1090 (2001).]

What we found

The Grandview School District No. 200 (SD) boundaries include Benton and Yakima Counties. Yakima County is the parent county for this district and is responsible for certifying a uniform levy rate to be applied to all property within the district. The Yakima County Assessor certified levy rates to the Assessor consisting of 12 digits past the decimal point; however, the Assessor applied the rate using only eight digits past the decimal point. This resulted in a non-uniform rate within the SD.

Action needed to meet requirement

The Assessor is required to take the following actions:

- Levy the rate certified to you by the county responsible for the levy rate calculation.
- Notify Yakima County of any limitations in the number of digits past the decimal point that Benton County is restricted in using to ensure the levy rate is uniform in taxing districts that cross county boundaries.

Why it's important

The Constitution requires fair and equitable taxation for all taxpayers within a taxing district, and a uniform levy rate within a taxing district ensures taxpayers are paying the correct amount of property tax.

Tax Roll Certification

Requirement

The Assessor is required to certify the completed tax roll to the Benton County Treasurer (Treasurer) on or before January 15, and provide an abstract of the tax rolls to the Auditor listing the total amount of collectible taxes for each taxing district.

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. The assessor must also supply the county auditor with an abstract of the tax roll showing the total amount of tax collection for each taxing district. (RCW 84.52.080)

What we found

The Assessor did not provide an abstract of the tax roll that included the total amount of tax for each taxing district to the Benton County Auditor (Auditor).

Action needed to meet requirement

The Assessor is required to take the following actions:

- After certifying the completed tax roll to the Treasurer, the Assessor must provide the Auditor with an abstract of the tax roll including the total amount of tax for each taxing district.

Why it's important

State law directs the county assessor to formally certify the tax roll to the county treasurer, and provide an abstract of the tax roll to the county auditor. This process enhances the transparency of levying property tax.

Recommendations

For the items listed as “Recommendations,” the Department believes the Assessor could improve by making voluntary changes in procedure.

This section contains the recommendations we identified.

Certification by the County Legislative Authority

Recommendation

The Department recommends the Assessor provide education to the Benton County Board of County Commissioners (BOCC) regarding the certification of budget amounts for the taxing districts within the county.

What we found

The BOCC provided the Assessor with a levy certification for the taxing districts within the county and copies of the certifications/budgets from the taxing districts for the 2017 tax year dated November 30, 2016, that listed the tax collection year as 2016, and the certifications/budgets received from the taxing districts as of November 30, 2015. The certification contains conflicting dates.

Action recommended

The Department recommends the Assessor take the following actions:

- Provide education to the BOCC regarding the certification of budgets for taxing districts within the county that wish to levy property tax.

Why it's important

State law directs the county legislative authority to formally certify the levy amounts for each taxing district to the county assessor. The use of this format provides taxpayers with a transparent record of property tax levy amounts within the county.

Bond and Capital Projects

Recommendation

The Department recommends the Assessor levy a rate specific to each levy authorized by the voters.

What we found

The Assessor combined the Grandview School District No. 200 levy certification amounts for the capital project and bond funds and calculated one levy rate, instead of using the certified rates from the Yakima County Assessor specific to each fund.

Action recommended

The Department recommends the Assessor take the following actions:

- Apply the separate levy rates for each fund certified by a school district.

Why it's important

The use of a combined rate does not disclose the individual levy rates for the bond and capital projects.

Next Steps

Follow-up

The Department is committed to the success of the Assessor by ensuring the levies comply with state statutes and regulations.

The Department will conduct a follow-up review in February 2018. This will give the Assessor an opportunity to implement the required changes, recommended changes, and to provide information to the Department about any issues they encountered during the implementation process.

Questions

For questions about specific requirements or recommendations in our report, please contact the contributing staff member listed below:

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Appendix – General Information

Introduction

General information provided to assist all assessors and taxing districts.

Contents

This section contains the following topics:

- Regular Levy Limitation
- Refunds
- Excess Levy
- Timber Assessed Value (TAV)
- Assessor Guidelines

Regular Levy Limitations

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

Levy Limit

The amount of regular property taxes a taxing district can levy, 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 compensation calculated by multiplying the increase in assessed value of the district from the previous year attributable to:
 1. New construction
 2. Increases in assessed value due to wind turbine, solar, biomass, and geothermal facilities (if the facilities generate electricity)
 3. Improvements to property
 4. Any increase in 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. If an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred

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

If the district's population is...	Then the limit factor is...
less than 10,000	101 percent.
greater than 10,000 and a finding of substantial need was made	the lesser of the substantial need factor or 101 percent.
for all other taxing districts	the lesser of 101 percent or 100 percent plus inflation.

Reference:

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

Regular Levy Limitations, continued

Statutory Rate Limit

The statutory rate limit varies by district. These limits are found in the various statutes for each type of district and in the *Property Tax Levies Operations Manual*. 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 Levies Operation Manual, http://dor.wa.gov/Docs/Pubs/Prop_Tax/LevyManual.doc, chapter 3

Truncating Levy Rates

The final certified levy rate cannot result in a levy amount that exceeds the statutory limitations. To ensure that the final levy rate results in a levy amount at or below the statutory levy limit for each taxing district the assessor must truncate the rate at the last digit (not round).

If truncating the levy rate for a bond levy results in a levy amount less than the amount requested by the district, the levy rate must be rounded up to ensure sufficient funds are levied for the repayment of the debt.

Resolutions/Ordinances

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

1. New Construction
2. Improvements to property
3. Wind turbines
4. Solar, biomass, and geothermal facilities (if the facilities generate electricity)
5. Increases in state-assessed property

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.

Reference:

- RCW 84.55.120
- <http://dor.wa.gov/docs/forms/PropTx/Forms/OrdinanceResolution.doc>

Regular Levy Limitations, continued

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 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>

\$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 prorated, in 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

Regular Levy Limitations, continued

1 Percent Constitutional 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, the voters adopted a constitutional limit of 1 percent. 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
- Article 7, Section 2 of Washington Constitution

Refunds

Types of Refunds

There are two types of refunds:

- Adjudicated (court ordered)
- Administrative

Use this table to decide how to levy for a refund

If the refund is an...	Then...	And...
Adjudicated refund	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: the statutory limit cannot be exceeded when adding a refund to the levy.

Reference:

- RCW 84.68.040 (adjudicated refund)
- RCW 84.69.180 and RCW 84.69.020 (administrative refund)
- WAC 458-19-085 (adjudicated and administrative refunds)

Excess Levy

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 is subject to limitations
- Excess levies are not subject to the statutory limitations placed on regular levies

Type of Levy	Taxing District	Duration
Bond	Most districts	Long term debt, usually 15-20 years
Maintenance & Operational (M&O)	School and fire districts	2-4 years
General	Most districts except school and fire districts	1 year
Technology	School	2-6 years
Transport 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
- <http://dor.wa.gov/content/GetAFormOrPublication/PublicationBySubject/PropertyTax/BallotMeasures/>

Timber Assessed Value (TAV)

What is Timber Assessed Value?

Timber assessed value determines each taxing district’s share of the timber excise tax revenue and in setting property tax levy rates. It serves as a substitute for the value that would be carried on the assessment roll if timber were taxable as real property for all bond and excess levy calculations.

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

After making these calculations, 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.

Tax Base

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

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

Reference:

- RCW 84.52.080(2)

Assessor Guidelines

Introduction

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 (WAC 458-19-010). 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.

When the taxing district submits...	Then...
a certified budget but no resolution	the district's levy is the lesser of the following: <ol style="list-style-type: none"> 1. Previous year's levy plus <i>any</i> increase resulting from new construction, improvements to property, wind turbines, solar, biomass, and geothermal facilities (if the facilities generate electricity), and the increased value of state-assessed property. 2. Current year's certified budget. 3. Levy limit (zero percent increase). 4. Statutory maximum amount.
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 district's levy is the lesser of the following: <ol style="list-style-type: none"> 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, wind turbines, solar, biomass, and geothermal facilities (if the facilities generate electricity), and the increased value of state-assessed property. 2. Current year's certified budget. 3. Levy limit (up to 1 percent depending on the population of the district). 4. Statutory maximum amount.
neither a certified budget nor a resolution	the assessor does not have the statutory authority to levy on behalf of a taxing district.

Appendix A

The following worksheet contain regular levy calculations for the districts with errors in this audit.

Levy Limit Calculation for District: Road												
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?
2016 2017	6,866,287.12	0.953%	6,931,722.84	100,695,420	156,637.59	0	0.00	7,088,360.43	4,173,309,680	2.250000000000		
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								
2016 2017	6,185,738.02	\$0.00	6,185,738.02	156,637.59	0.00	6,342,375.61	0.00	6,351,386.00	9,389,946.78	7,088,360.43	6,342,375.61	
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								
2015 2016					1.55555828							
2016 2017	6,342,375.61	\$0.00	6,342,375.61	6,339,654.60	1.51909517	1.51974717	(2,721.01)					

Appendix B

The following worksheet contain regular levy calculations for the districts with errors in this audit.

Levy Limit Calculation for District: Fire District No. 5											
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?
2016 2017	81,204.78	100.00%	162,409.56	940,550	515.92	0	0.00	162,925.48	120,913,553	1.000000000000	
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							
2016 2017	73,215.47	\$0.00	73,215.47	515.92	0.00	73,731.39	0.00	73,947.62	120,913.55	162,925.48	73,731.39
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							
2015 2016					.54853127						
2016 2017	73,731.39	\$0.00	73,731.39	73,731.39	.60978598	.60978598	0.00				

Appendix C

The following worksheet contain regular levy calculations for the districts with errors in this audit.

Levy Limit Calculation for District: Port of Benton												
Assmt Taxes	Highest	Limit	Highest	State Assd	Tax Added	Annexed	Tax Added	Levy	Assd	Stat	<input type="checkbox"/> Annexed to Library? <input type="checkbox"/> Annexed to Fire? <input type="checkbox"/> Firemen's Pension? <input type="checkbox"/> Lid Lift?	
Year Due	Lawful Levy	Factor	Lawful plus	New Const	for	Value	for	Limit	Value	Rate		
	Since 1985*		Increase		State Assd		Annex.			Max.		
					New Const							
2016 2017	2,504,533.88	100.00%	5,009,067.76	102,014,235	40,641.69	0	0.00	5,049,709.45	5,773,135,238	0.450000000000		
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								
2016 2017	2,264,168.00	\$0.00	2,264,168.00	40,641.69	0.00	2,304,809.69	5,000.00	2,309,980.00	2,597,910.86	5,054,709.45	2,309,809.69	
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								
2015 2016					.3983923							
2016 2017	2,309,809.69	\$0.00	2,309,809.69	2,309,809.69	.40009623	.40009623	0.00					