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Washington Department of Revenue Property Tax Division

2022 Skamania 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 Skamania 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 2022 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 used the following information during the review:

- Resolutions/Ordinances adopted by the districts
- Levy certification from the county legislative authority (RCW 84.52.070)
- Tax roll certification to the county treasurer and abstract of the tax roll to the county auditor
- 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:

- Cities/Towns: North Bonneville and Stevenson
- Fire Districts: FD #2, FD# 4, FD# 6
- Port Districts: Port of Skamania
- School Districts: SD# 2 and SD# 303
- Cemetery District: Cemetery #1
- Hospital District: Hospital # 1

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 one requirement directed toward improving the accuracy of the levy process.

We have listed a summary of this item in the Requirements section.

Executive Summary, continued

Requirements

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

Requirement – Tax roll certification

Requirement

The Assessor is required to certify the completed tax roll to the Skamania County Treasurer (Treasurer) on or before January 15. The Assessor must obtain a receipt from the Treasurer and provide an abstract of the tax rolls to the Skamania County Auditor (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.

What we found

The Assessor was ready to finalize the completed tax roll on January 15th to the Treasurer. However, they were waiting on levy rates from another county assessor with joint districts. As a result, they were not able to certify the tax roll to the Treasurer until February 7, 2022, which is after the statutorily required date.

Action needed to meet requirement

The Assessor is required to take the following action(s):

- Certify the completed tax roll to the Treasurer on or before January 15, including an acknowledgement of receipt from the Treasurer.
- Retain a copy of the communication when the abstract of the tax roll is provided to the Auditor.

Why it's important

Statutory deadlines exist to provide a timely, orderly process for property taxation. Retaining copies of the certification process enhances the transparency of the levying of property taxes.

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 2023. 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

General levy information is available in the Department's *Property Tax Levies Operating Manual*, available on our website.

For questions about specific requirements or recommendations in our report, please contact the Property Tax Division at (360) 534-1400.

For additional information contact:

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