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Washington Department of Revenue Property Tax Division

2022 Tax Year King 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 King 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:

- City/Towns: City of Algona, City of Covington, City of Des Moines, City of Duvall, City of Newcastle, City of Normandy Park, City of Pacific, City of Renton, City of Sammamish, City of Shoreline, City of Tukwila, City of Woodinville, and Town of Yarrow Point
- Fire Districts: District No. 4, Northern Highline (formally known as District No. 11), District No. 13, District No. 27, District No. 38, District No. 43, District No. 50, District No. 61, and District No. 62
- Hospital Districts: District No. 1, District No. 2, District No. 4, and District No. 5
- Park & Rec. or Metro Park & Rec.: Vashon Park and Rec., Tukwila Pool Metro. Park & Rec., Fall City Metro. Park & Rec., Normandy Park Metro. Park & Rec., and Seattle Metro. Park & Rec.
- Library Districts: Pierce Rural Library and King County Library
- School Districts: Riverview No. 407, Issaquah No. 411, Kent No. 415, Fife No. 888, Seattle No. 001, Federal Way No. 210, Highline No. 401, and Skykomish No. 404
- Misc.: Sound Transit RTA and State School Part 1 and Part 2

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 and Recommendation sections.

Executive Summary, continued

Requirements

1. Vashon-Maury Park and Recreation District - The Assessor is required to apply the applicable limit factor to the highest lawful levy following the initial year of a voter approved levy lid lift under RCW 84.55.050. The result of this limitation must be compared to the other levy limitations and the Assessor must levy the lesser of the limitations on behalf of the district.
2. City of Pacific - The Assessor is required to calculate the levy limitations as required by law and levy the lesser of those limitations on behalf of the taxing district.
3. North Highline Fire District - The Assessor is required to calculate the levy limitations as required by law and levy the lesser of those limitations on behalf of the taxing district.
4. Fire District No. 43 - The Assessor is required to include a refund levy in the levy limitations only when a specific refund levy amount has been certified to him.

Recommendations

1. Timber Assessed Value - The Department recommends the Assessor to include the total county forest land assessed value (FLAV) that they calculate in the Timber Tax Distribution worksheets.
2. Use of the Department's Levy Limit Worksheet - The Department strongly recommends the Assessor complete the Department's Levy Limit Worksheets, specifically Form REV 64 0007 for regular and excess levies and Form REV 64 0034 for school excess levies, when using their final certified levy information.

Requirement 1 – Vashon-Maury Park and Recreation District

Requirement

The Assessor is required to apply the applicable limit factor to the highest lawful levy following the initial year of a voter approved levy lid lift under RCW 84.55.050. The result of this limitation must be compared to the other levy limitations and the Assessor must levy the lesser of the limitations on behalf of the district.

What the law says

With majority voter approval, voters may approve a ballot measure to exceed the one percent growth limit in chapter 84.55 RCW. They may approve a one-time growth more than the one percent growth limit (i.e single-year lid lift) or approve a multiple year growth, for a maximum of six consecutive years, in excess of the one percent growth limit (i.e multi-year lid lift). In both scenarios, the ballot measure must state the levy rate to be levied for the first year the growth limit is exceeded. When voters are asked to approve a multi-year lid lift, the ballot measure must state the limit factor(s) that will be applied to the levy's highest lawful levy for years two through six of the increased levy.

In addition to stating the levy rate for the first year of the increase, the ballot proposition must state any limiting condition. Those conditions may include:

- Make the increased levy capacity a permanent increase.
- Limit the period of the increase.
- Limit the purpose in which the increased revenue can be used for.
- Set levy rate at a rate less than the statutory maximum rate limit for the district.
- Provide that the exemption authorized by RCW 84.36.381 will apply to the increased levy capacity approved by the voters.

Elections for a single-year lid lift cannot be held more than 12 months prior to the levy being made during a general or special election. Elections for a multi-year lid lift must be during a primary or general election. (RCW 84.55.050)

When a levy error has occurred, the assessor must correct the amount of the error by making appropriate adjustments to the levy for the taxing district in the succeeding year. If the error correction will cause hardship for either the district or taxpayers, the district may choose to make the adjustment on a proportional basis over a period of not more than three consecutive years. The correction of an error cannot be made for any period more than three years preceding the year in which the error is discovered. (RCW 84.52.085)

Requirement 1 – Vashon-Maury Park and Recreation District, continued

What we found

The King County’s Voter Pamphlet, Edition 4, included the following ballot measure for Vashon-Maury Park and Recreation District:

Proposition No. 1
Park District Levy Renewal for 2020 through 2023

Shall the Vashon-Maury Island Park and Recreation District be authorized to impose a regular property tax levy of not more than \$0.45 per thousand dollars of assessed valuation in each of 4 consecutive years to pay operation and maintenance costs associated with the District’s facilities, as provided in Resolution No. 19-30?

Yes
No

The proposition does not include a limit factor to be used in tax years 2021, 2022, or 2023, thus this lid lift is a single-year, temporary lid lift using a maximum levy rate of \$0.45 per \$1,000 for the 2020 tax year. The maximum levy amount from the 2020 tax year is used to determine the levy limit under RCW 84.55.010 for the 2021, 2022, and 2023 tax years. The levy limit calculations for the 2024 tax year will be completed as if the voter approved lid lift had never occurred.

The 2021 tax year levy rate was reduced to \$0.40617 per \$1,000 assessed value due to the \$5.90 aggregate rate limit being exceeded.

When calculating the levy limitations for the 2022 tax year, the Assessor levied more than the lesser levy limit, the 1 percent growth limit, \$1,565,329.09. The Assessor levied \$1,752,058.10. This results in an overlevy of \$186,729.01.

See Appendix A for a detailed description of the levy limit calculations for the 2022 tax year, which includes the levy rate and highest lawful levy to be carried forward to the 2023 tax year levy calculations.

Requirement 1 – Vashon-Maury Park and Recreation District, continued

Actions needed to meet requirement

The Assessor is required to take the following actions:

- Notify the taxing district of the overlevy error. 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.
- Begin the levy error correction with the 2022 levy limit calculations for the 2023 tax year. When calculating the district's levy capacity due to new construction, etc., use the levy rate that would have been certified if the error had not occurred in the prior year, \$0.402043 per \$1,000 assessed value.
- Use the actual amount levied from the 2022 tax year \$1,752,058.10, in the levy calculations for the 2023 tax year when calculating the taxing district's authorized increase over the prior year's levy. This amount includes the levy error.
- Use the levy's highest lawful levy of \$1,565,329.09 when calculating the 2023 tax year levy limit.
- Due to the timing of the final audit report, if the Assessor does not have time to coordinate the overlevy error correction with the taxing district, implement the levy reduction during the 2023 levy calculations for the 2024 tax year.

Why it's important

By calculating the levy limitations as required by law and levying the lesser of those limitations, it will ensure the assessor is not levying more or less than statutes allow on behalf of the taxing district and taxpayers pay the correct amount of property taxes.

Requirement 2 – City of Pacific

Requirement

The Assessor is required to calculate the levy limitations as required by law and levy the lesser of those limitations on behalf of the taxing district.

What the law says

The levy rate for property taxes, within the county, must be determined, calculated, and fixed by the county assessor within the limitations provided by law. (RCW 84.52.010(2))

When a levy error has occurred, the assessor must correct the amount of the error by making appropriate adjustments to the levy for the taxing district in the succeeding year. If the error correction will cause hardship for either the district or taxpayers, the district may choose to make the adjustment on a proportional basis over a period of not more than three consecutive years. The correction of an error cannot be made for any period more than three years preceding the year in which the error is discovered. (RCW 84.52.085)

What we found

The City of Pacific is in King County and Pierce County. Since most of the city's taxable value is in King County, the Assessor is responsible for determining the levy limitations and certifying a uniform levy rate to the Pierce County Assessor.

The Assessor provided the Department with a levy limit worksheet reviewing the following limitations using preliminary data:

- Levy limit
- Statutory maximum rate limit
- Increase authorized by the taxing district

The worksheet does not include the final new construction, final statutory maximum levy rate, final taxable value used to determine the district's levy rate, or dollar and percentage of increase authorized by the taxing district over the prior year's levy. The Assessor did not provide the Department with their final levy limit calculations.

Based on the Department's calculation of the levy limitations, the lesser of the limitations is the amount the authorized by the district over their prior year's levy, plus additional allowable increases, which include funds for refunding purposes, \$1,844.00, as noted on the district's levy certification request amount to the King County Legislative Authority, for a total levy of \$1,059,535.87.

According to the 2021 Assessments and Levied Due In 2022 report completed by the Assessor, they levied a total of \$1,057,699.10 on behalf of the taxing district. This results in a \$1,836.77 underlevy.

See Appendix B for detailed levy limit calculations.

Requirement 2 – City of Pacific, continued

Actions needed to meet requirement

The Assessor is required to take the following actions:

- Notify the taxing district of the levy error. When there is an underlevy error, the Department interprets the statutes to give the taxing district the option of adjusting the following year's levy by the underlevy amount. 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.
- Begin the levy error correction with the 2022 levy limit calculations for the 2023 tax year. When calculating the district's levy capacity due to new construction, etc., use the levy rate that would have been certified if the error had not occurred in the prior year, \$0.98302 per \$1,000 assessed value.
- Use the actual amount levied from the 2022 tax year \$1,057,699.10, in the levy calculations for the 2023 tax year when calculating the taxing district's authorized increase over the prior year's levy. This amount includes the levy error.
- Use the levy's highest lawful levy of \$1,057,714.98 when calculating the 2023 tax year levy limit.
- Due to the timing of the final audit report, if the Assessor does not have time to coordinate the underlevy error correction with the taxing district, implement the levy increase during the 2023 levy calculations for the 2024 tax year.

Why it's important

By calculating the levy limitations as required by law and levying the lesser of those limitations, it will ensure the assessor is not levying more or less than statutes allow on behalf of the taxing district and taxpayers pay the correct amount of property taxes.

Requirement 3 – North Highline Fire District

Requirement

The Assessor is required to calculate the levy limitations as required by law and levy the lesser of those limitations on behalf of the taxing district.

What the law says

The levy rate for property taxes, within the county, must be determined, calculated, and fixed by the county assessor within the limitations provided by law. (RCW 84.52.010(2))

No increase in property tax revenue may be authorized without a public hearing and adoption of a separate 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, state assessed property, and refunds. (RCW 84.55.120 and WAC 458-19-085)

When a portion of a fire protection district is annexed into a city, that annexed territory remains liable for outstanding indebtedness, bonded or otherwise. (RCW 35A.14.500)

A fire district that imposes a benefit charge under chapter 52.18 RCW is not allowed to levy the property tax under RCW 52.16.160. (RCW 52.18.065)

When a levy error has occurred, the assessor must correct the amount of the error by making appropriate adjustments to the levy for the taxing district in the succeeding year. If the error correction will cause hardship for either the district or taxpayers, the district may choose to make the adjustment on a proportional basis over a period of not more than three consecutive years. The correction of an error cannot be made for any period more than three years preceding the year in which the error is discovered. (RCW 84.52.085)

What we found

North Highline Fire District, formerly known as Fire District No. 11, levies a benefit assessment levy, thus their general property tax maximum rate limit is \$1.00 per 1,000 assessed value instead of \$1.50 per 1,000 assessed value.

North Highline Fire District Resolution 516 references an annexation of territory known as the North Highline South annexation from the fire district to the City of Burien in 2011. This territory remains liable for the non-voted bond debt that the fire district had incurred at the time the territory was part of the fire district. Resolution 516 goes on to reference a total of \$97,838 of their general levy is required for the non-voted bond debt.

Requirement 3 – North Highline Fire District, continued

The Assessor levied more than what the district authorized in Resolution 515. Resolution 515 authorizes an increase of \$224,952 or 7.97 percent over their prior year's levy, plus other allowable increases. The district's prior year's levy of \$2,822,310.00, plus 7.97 percent, and additional revenue for new construction, increased state assessed utility value, and a refund levy limits the district's general levy to a maximum levy of \$3,084,756.86.

The fire district's non-voted bond debt and taxable value of the district that is subject to this debt must be taken into consideration when calculating the levy rate for their general levy. A levy rate of \$0.01926 is required to levy the \$97,838 non-voted bond debt against the territory currently located within the boundaries of the fire district and the territory known as the North Highline South annexation. An additional levy rate of \$0.96713 is required to levy the remaining portion of the district's general levy, \$2,986,918.86, within the current boundaries of the fire district. This results in a total levy rate of \$0.98713 per \$1,000 assessed value for territory within the current boundaries of the fire district.

The Assessor reported the use of a levy rate of \$1.00 and \$0.01926 per \$1,000 assessed value for a total levy amount of \$3,124,508.49 in their 2021 Assessment and Levies Due in 2022 report to the Department. This results in a \$39,751.63 overlevy error.

See Appendix C for detailed levy limit calculations.

Actions needed to meet requirement

The Assessor is required to take the following actions:

- Notify the taxing district of the overlevy error. If the correction in the succeeding year will cause a hardship for either the taxing district or taxpayers, the district must request the correction be made on a proportional basis over a period of no more than three years.
- Begin the levy error correction with the 2022 levy limit calculations for the 2023 tax year. When calculating the district's levy capacity due to new construction, etc., use the levy rate that would have been certified if the error had not occurred in the prior year, \$0.98713 per \$1,000 assessed value.
- Use the actual amount levied from the 2022 tax year \$3,124,508.49, in the levy calculations for the 2023 tax year when calculating the taxing district's authorized increase over the prior year's levy. This amount includes the levy error.
- Use the levy's highest lawful levy of \$4,338,146.57 when calculating the 2023 tax year levy limit.
- Due to the timing of the final audit report, if the Assessor does not have time to coordinate the overlevy error correction with the taxing district, implement the levy reduction during the 2023 levy calculations for the 2024 tax year.

Why it's important

By calculating the levy limitations as required by law and levying the lesser of those limitations, it will ensure the assessor is not levying more or less than statutes allow on behalf of the taxing district and taxpayers pay the correct amount of property taxes.

Requirement 4 – Fire District No. 43

Requirement

The Assessor is required to include a refund levy in the levy limitations only when a specific refund levy amount has been certified.

What the law says

Except for the first year of a voter approved lid lift, all taxes must be levied or voted in specific amounts. The levy rate for property taxes, within the county, must be determined, calculated, and fixed by the county assessor within the limitations provided by law. (RCW 84.52.010)

Taxing districts, other than the state, may levy a property tax for the purpose of funding refunds made to taxpayers within the prior 12 months and reimbursing the taxing district for taxes abated or canceled, offset by any supplemental taxes collected under Title 84, other than taxes collected due to a highly valued disputed property decision. (RCW 84.69.180)

When a levy error has occurred, the assessor must correct the amount of the error by making appropriate adjustments to the levy for the taxing district in the succeeding year. If the error correction will cause hardship for either the district or taxpayers, the district may choose to make the adjustment on a proportional basis over a period of not more than three consecutive years. The correction of an error cannot be made for any period more than three years preceding the year in which the error is discovered. (RCW 84.52.085)

What we found

The 2022 tax year is the final year of a voter approved multi-year permanent lid lift that authorized the use of a 106 percent limit factor.

The Assessor included a \$27,947 refund levy in Fire District No. 43's levy limitation calculations without having a specified refund levy amount certified. This resulted in an overlevy of \$27,890.52. The difference between the refund levy amount and the error amount is due to the use of a levy rate extending only five digits past the decimal point.

See Appendix D for detailed levy limit calculations.

Requirement 4 – Fire District No. 43, continued

Actions needed to meet requirement

The Assessor is required to take the following actions:

- Notify the taxing district of the overlevy error. 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.
- Begin the levy error correction with the 2022 levy limit calculations for the 2023 tax year. When calculating the district's levy capacity due to new construction, etc., use the levy rate that would have been certified if the error had not occurred in the prior year, \$1.38286 per \$1,000 assessed value.
- Use the actual amount levied from the 2022 tax year \$12,787,166.36, in the levy calculations for the 2023 tax year when calculating the taxing district's authorized increase over the prior year's levy. This amount includes the levy error.
- Use the levy's highest lawful levy of \$12,759,275.84 when calculating the 2023 tax year levy limit.
- Due to the timing of the final audit report, if the Assessor does not have time to coordinate the overlevy error correction with the taxing district, implement the levy reduction during the 2023 levy calculations for the 2024 tax year.
- Include a refund levy in a district's levy limit calculations only when the district or county legislative authority has specified a specific amount to be added to the levy limit calculations.

Why it's important

By calculating the levy limitations as required by law and levying the lesser of those limitations, it will ensure the assessor is not levying more or less than statutes allow on behalf of the taxing district and taxpayers pay the correct amount of property taxes.

Recommendation 1 – Timber assessed value

Recommendation

The Department recommends the Assessor to include the total county forest land assessed value (FLAV) that they calculate in the Timber Tax Distribution worksheets.

What we found

The Timber Tax Distribution worksheets are used by county assessors and treasurers. The worksheets provide a method to determine individual taxing district's timber assessed value that is used when calculating the levy rate for excess levies. It is also used by county treasurers to distribute timber excise tax to taxing districts.

To determine the amount of timber assessed value for excess levies, county assessors must determine the composite tax rate based on the prior year's designated forestland value and property taxes generated from that assessment, the average value per acre of designated forestland, estimated value of public forestland assessed value, and total county forestland assessed value.

The Assessor provided the Department documentation supporting all of these calculations, but when the total county forestland assessed value was used in the Timber Tax Distribution Worksheet, a different amount was used than what they correctly calculated.

The Assessor correctly calculated forestland assessed value at \$81,180,865, as reflected in their file labeled "2022 CostPerAcre," but they used \$82,197,712 in the 2022 Timber Tax Distribution Worksheet that calculates timber assessed value for taxing districts which is used by county treasurer to distribute timber excess tax.

Between the difference in timber assessed value used by the Assessor to calculate the excess levies reviewed in this audit and the use of a levy rate with only five digits past the decimal point in the district's levy rate, no levy errors occurred.

Action recommended

The Department recommends the Assessor to:

- Ensure the correct source data is used in the Timber Excise Tax Distribution worksheets when determining the timber assessed value for excess levies.

Why it's important

By including the total county forest land assessed value (FLAV) calculated in the Timber Tax Distribution worksheets, the Assessor can ensure the correct amount of property tax and timber excise tax is generated for the taxing districts with excess levies.

Recommendation 2 – Use of the Department’s levy limit worksheets

Recommendation

The Department strongly recommends the Assessor complete the Department’s levy limit worksheets, specifically Form REV 64 0007 for regular and excess levies and Form REV 64 0034 for school excess levies, when using their final certified levy information.

What we found

The Assessor supplied the Department with a similar worksheet for the regular levies that they create using estimated taxable values, but not final values. The Assessor’s custom form does not include all of the levy limit information, such as the district’s certified levy request.

Action recommended

The Department recommends the Assessor to:

- Use the Department’s Levy Limit Worksheets to double check the levy limitations with their computer software’s limitations.

Why it’s important

Using the Department’s levy limit worksheets will provide all levy limit information in one location. This will not only be beneficial to the taxing districts and Assessor’s staff, but will also provide transparency of the levy limit process.

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

For general levy information, see the Department's online [Property Tax Levies Operating Manual](#).

For questions about specific requirements or recommendations in our report, please contact us at:

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Appendix A

The following tables contains regular levy calculations for the districts, including errors found in this audit.

Levy Limit Calculation for District: Vashon Park District												
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	Limit Factor	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.	<input type="checkbox"/> Annexed to Library? <input type="checkbox"/> Annexed to Fire? <input type="checkbox"/> Firemen's Pension? <input checked="" type="checkbox"/> Lid Lift?
2021	2022	1,541,993.76	101.00000%	1,557,413.70	19,487,877	7,915.39	0	0.00	1,565,329.09	3,893,427,871	0.600000000000	
Actual Levy:								Summary of Levy Limits:				
Assmt Year	Taxes Due	Previous Year's Levy	Lesser of Resolution's \$ or % Increase	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Authorized Levy by Res.	Refund	Certified Budget	Limit Per Stat. Rate Maximum	Levy Limit Plus Refund	Authorized Levy By Res. Plus Refund
2021	2022	1,343,627.95	\$410,321.00	1,753,948.95	7,915.39	0.00	1,761,864.34	0.00	1,753,953.00	2,336,056.72	1,565,329.09	1,761,864.34
Assmt Year	Taxes Due	Current Year's Max Levy	Levy Correction	Total Levy w/ Correction	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Over/Under Levy	New Highest Lawful Levy Since 1985	Levy Rate Without Levy Error or Levy Error Correction		
2020	2021					.40617						
2021	2022	1,565,329.09	0.00	1,565,329.09	1,752,058.10	.45	.402043	186,729.01	1,565,329.09	0.402043000000		

Appendix B

Levy Limit Calculation for District: City of Pacific/Joint with Pierce												
Assmt Taxes	Highest	Limit	Highest	State Assd	Tax Added	Annexed	Tax Added	Levy	Assd	Stat	<input checked="" type="checkbox"/> Annexed to Library?	
Year Due	Lawful Levy	Factor	Lawful plus	New Const	for	Value	for	Limit	Value	Rate	<input checked="" 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?	
2021 2022	1,038,361.00	101.00000%	1,048,744.61	8,173,454	8,970.37	0	0.00	1,057,714.98	1,077,835,340	2.662760000000		
Actual Levy:							Summary of Levy Limits:					
Assmt Taxes	Previous	Lesser of Resolution's	Previous Yr's	Tax Added	Tax Added	Authorized	Refund	Certified	Limit Per	Levy Limit	Authorized	
Year Due	Year's	\$ or % Increase	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								
2021 2022	1,038,852.40	0.950%	1,048,721.50	8,970.37	0.00	1,057,691.87	1,844.00	1,059,553.00	2,870,016.83	1,059,558.98	1,059,535.87	
Assmt Taxes	Current Year's	Levy Correction	Total Levy	Actual	Actual Levy	Correct	Over/Under		New Highest	Levy Rate		
Year Due	Max Levy		w/ Correction	Amount	Rate	Levy Rate	Levy		Lawful Levy Since	Without Levy		
				Levied					1985	Error or Levy		
										Correction		
2020 2021					1.0975							
2021 2022	1,059,535.87	0.00	1,059,535.87	1,057,699.10	.98132	.98302	(1,836.77)		1,057,714.98	0.983020000000		

Appendix C

Levy Limit Calculation for District: Fire #11												
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?	
2021 2022	4,260,982.00	101.00000%	4,303,591.82	34,554,752	34,554.75	0	0.00	4,338,146.57	3,086,078,561	1.000000000000		
Actual Levy:							Summary of Levy Limits:					
Assmt Taxes	Previous	Lesser of Resolution's	Previous Yr's	Tax Added	Tax Added	Authorized	Refund	Certified	Limit Per	Levy Limit	Authorized	
Year Due	Year's	\$ or % Increase	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								
2021 2022	2,822,310.00	7.970%	3,047,248.11	34,554.75	0.00	3,081,802.86	2,954.00	3,186,000.00	3,124,489.76	4,341,100.57	3,084,756.86	
Assmt Taxes	Current Year's	Levy Correction	Total Levy	Actual	Actual Levy	Correct	Over/Under		New Highest	Levy Rate		
Year Due	Max Levy		w/ Correction	Amount	Rate	Levy Rates	Levy		Lawful Levy Since	Without Levy		
				Levied					1985	Error or Levy	Error Correction	
2020 2021					1.							
2021 2022	3,084,756.86	0.00	3,084,756.86	3,124,508.49	1.	.01926 & .96787	39,751.63		4,260,982.00	0.98713		
Assmt Taxes	Statutory Maximum Rate --Non Voted Bond Debt Rate Calculation:					Correct Levy Rate Break Down:						
Year Due			Taxable Value	Levy Amount	Levy Rate		Taxable Value	Levy Amount	Levy Rate			
			5,080,801,167	\$97,838	0.01926		5,080,801,167	\$97,838	0.01926			
			3,086,078,561	3,026,651.76	0.98074		3,086,078,561	2,986,918.86	0.96787			
2021 2022			Total Amount & Rate	3,124,489.76	1.00		Total Levy Amount & Rate	3,084,756.86	0.98713			

Appendix D

Levy Limit Calculation for District: Fire #43												
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	Limit Factor	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.	<input type="checkbox"/> Annexed to Library? <input type="checkbox"/> Annexed to Fire? <input type="checkbox"/> Firemen's Pension? <input checked="" type="checkbox"/> Lid Lift?
2021	2022	11,770,857.00	106.00000%	12,477,108.42	188,111,616	282,167.42	0	0.00	12,759,275.84	9,226,707,528	1.500000000000	
Actual Levy:							Refund		Summary of Levy Limits:			
Assmt Year	Taxes Due	Previous Year's Levy	Lesser of Resolution's \$ or % Increase	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Authorized Levy by Res.	Refund	Certified Budget	Limit Per Stat. Rate Maximum	Levy Limit Plus Refund	Authorized Levy By Res. Plus Refund
2021	2022	11,770,857.00	\$1,209,883.00	12,980,740.00	282,167.42	0.00	13,262,907.42	0.00	12,787,222.00	13,840,061.29	12,759,275.84	13,262,907.42
Assmt Year	Taxes Due	Current Year's Max Levy	Levy Correction	Total Levy w/ Correction	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Over/Under Levy	New Highest Lawful Levy Since 1985	Levy Rate Without Levy Error or Levy Error Correction		
2020	2021					1.5						
2021	2022	12,759,275.84	0.00	12,759,275.84	12,787,166.36	1.38589	1.38286	27,890.52	12,759,275.84	1.382860000000		