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Washington Department of Revenue Property Tax Division

2023 Tax Year 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 2023 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% constitutional limits.

We do not review every taxing district's levy. We audited approximately 40% 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 of Prosser.
- Fire Districts: No. 4, and No. 6.
- Kennewick Hospital.
- Mid-Columbia Inter- County Rural Library.
- School Districts: Finley No. 53 and Grandview No. 200.
- Port of Kennewick.
- Benton County General.

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 five requirements and one recommendation 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. The Assessor is required to carry forward the taxing districts highest lawful levy since 1985 when calculating the 1% growth limit. The Assessor is required to include funds in the levy limit calculations for a refund levy when properly certified.
The Assessor is required to include the total certified levy request amount when calculating the levy limitations.
2. The Assessor is required to implement voter approved levy lid lifts.
3. The Assessor is required to calculate the levy limits for the Benton County general levy. Once the maximum levy amount is determined, apportion funds for the earmarked funds, such as mental health and veterans assistance, with the remaining portion of the levy, should be apportioned to the county's current expense fund.
4. The Assessor is required to certify both locally and state assessed values to the taxing districts once the certified state assessed utility values are received from the department.

Recommendations

1. The department recommends the Assessor notify the Mid-Columbia Library district, Yakima County Assessor, and other county assessors they share a joint district with, how many digits past the decimal point their computer system will allow them to use.

Requirement – City of Prosser

Requirement

The Assessor is required to carry forward the taxing district’s highest lawful levy since 1985 when calculating the 1% growth limit. The Assessor is required to include funds in the levy limit calculations for a refund levy when properly certified.

What the law says

The regular property tax levy for districts other than the state school levies are calculated based on the highest lawful levy since 1985 (RCW 84.55.092).

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 reimburse 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).

As stated in *State v. Wiley*, supra, at p. 647:

“The duties of respondent in relation to the matters in question are ministerial, and, if the facts upon which he is to act were properly certified to him from a tribunal with jurisdiction in the premises, that order constitutes his warrant and he is bound to proceed under it. His only concern is to know whether ‘his warrant proceeds from competent authority,’ and, if so, fulfill it as he is commanded.”

What we found

Prior to completing the 2023 tax year levy limitations for the City of Prosser, the Assessor discovered they had incorrectly carried forward the district’s highest lawful levy since 1985. This error was corrected starting with the 2020 levy for the 2021 tax year reflecting a highest lawful levy since 1985 of \$1,599,368.13. The error did not result in an incorrect amount of property taxes levied as the district was limited to a levy limitation other than the 1% growth limit during the years of the error.

2021 levy for the 2022 tax year

The Assessor incorrectly calculated the 2022 tax year 1% growth limit, plus other allowable increases due to new construction, increases in state assessed utility value, and property annexed into the city. The Assessor should have carried forward the highest lawful levy since 1985 as \$1,599,368.13, instead of \$1,638,742.20. The \$1,638,742.20 represents the one percentage growth limit from the 2021 tax year. This amount is greater than

the district's statutory maximum rate limit of \$1,372,136.75 for the 2021 tax year, thus the district was unable to levy \$1,638,742.20 for the 2021 tax year and it cannot be carried forward to future levy limit calculations as it was not the highest lawful levy since 1985.

This error did not result in an overlevy error as the district's levy was limited to the statutory maximum rate limit of \$1,393,625.35. The district's highest lawful levy since 1985 remains \$1,599,368.13 as of the 2022 tax year levy calculations. See Appendix A for detailed levy calculations.

2022 levy for the 2023 tax year

The Assessor incorrectly carried forward \$1,680,146.65 as the district's highest lawful levy. This amount is greater than the 2022 tax year's statutory maximum rate limit, thus it could not have been lawfully levied in 2022 and does not qualify as the highest lawful levy since 1985. The 1% growth limit and other allowable increases should have been added to the district's highest lawful levy since 1985 of \$1,599,368.13.

The Assessor did not include the \$10,000 refund request amount that was properly certified by the Benton County Legislative Authority dated November 30, 2022.

The lesser of the district's levy limitations is the increase amount over the district's prior year's levy, plus the \$10,000 refund levy, which is \$1,504,869.05. The Assessor levied \$1,495,070.35 resulting in a total underlevy of \$9,798.70. The \$201.30 difference between the underlevy error and the refund levy amount is due to additional levy capacity for the annexation. See Appendix B for detailed levy calculations.

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 2023 levy limit calculations for the 2024 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, \$2.1355972249 per \$1,000 assessed value.
- Use the actual amount levied from the 2023 tax year of \$1,495,070 in the levy calculations for the 2024 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 \$1,599,368.13 when calculating the 2024 tax year levy limit.

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 – Port of Kennewick

Requirement

The Assessor is required to include the total certified levy request amount when calculating the levy limitations.

What the law says

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)

As stated in *State v. Wiley*, supra, at p. 647:

“The duties of respondent in relation to the matters in question are ministerial, and, if the facts upon which he is to act were properly certified to him from a tribunal with jurisdiction in the premises, that order constitutes his warrant and he is bound to proceed under it. His only concern is to know whether ‘his warrant proceeds from competent authority,’ and, if so, fulfill it as he is commanded.”

What we found

The Benton County Legislative Authority certified a total levy request of \$5,400,000, which includes a \$10,000 refund levy to the Assessor on November 30, 2022. The Assessor did not include the refund levy as part of the total levy request when comparing the four levy limitations at the district level and did not add the additional \$10,000 refund levy to the 1% growth limit or authorized levy over the prior year’s levy. This resulted in an underlevy of \$10,000. 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 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 2023 levy limit calculations for the 2024 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, \$0.2406035595 per \$1,000 assessed value.
- Use the actual amount levied from the 2023 tax year of \$4,890,181.26, in the levy calculations for the 2024 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 since 1985 of \$4,890,181.26 when calculating the 2024 tax year levy limit.

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 – Fire District No. 4 EMS

Requirement

The Assessor is required to implement voter approved levy lid lifts.

What the law says

Voters of a taxing district may approve a regular levy in excess of the 1% growth limit (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).

The correction of a levy error may exceed the statutory maximum rate limit when the following occur:

- The error was made during the 2024 tax year or thereafter.
- The error is at no fault of the taxing district.
- The correction is made over a three-year period (2023 Legislation House Bill 1303).

What we found

The voters approved a multiyear permanent levy lid lift starting with the 2023 tax year. They approved a levy rate of \$0.50 per \$1,000 assessed value for the 2023 tax year and a 106% limit factor for the following five years. The Assessor was unaware of the voter approved lid lift and carried forward the levy limitations as if the voter approved increase had not occurred.

The Assessor discovered the error following the certification of the tax roll. They have been working with the fire district and the department on the proper remedial actions. This resulted in an underlevy of \$470,490.49. See Appendix D for detailed levy calculations.

Since this error occurred prior to HB 1303 becoming law, the correction of this levy error cannot result in a levy rate greater than the statutory maximum rate limit of \$0.50 per \$1,000 assessed value.

Actions needed to meet requirement

The Assessor is required to take the following actions:

- Continue to work with the taxing district when correcting 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, or results in a levy rate greater than the statutory

maximum levy rate, 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 2023 levy limit calculations for the 2024 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, \$0.50 per \$1,000 assessed value.
- Use the levy's highest lawful levy since 1985 of \$1,402,383.49 when calculating the 2024 tax year levy limit.

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 – Benton County general levy

Requirement

The Assessor is required to calculate the levy limits for the Benton County general levy. Once the maximum levy amount is determined, apportion funds to earmarked funds, such as mental health and veterans assistance, with the remaining portion of the levy apportioned to the county's current expense fund.

What the law says

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)

The levy by a county may not exceed \$1.80 per \$1,000 assessed value. However, a county may increase their levy up to \$2.475 per \$1,000 assessed value if the county levy, plus the road levy, does not exceed a total of \$4.05 per \$1,000 assessed value (RCW 84.52.043(1)).

The amount of levy allocated from the county general purpose levy for veterans assistance and mental health may be modified from the required rates based on the change amount of the current year's county general levy amount compared to the prior year's county general levy amount (RCW 71.20.110 and RCW 73.08.080).

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

When the department reviewed Benton County Resolution 2022-876 certifying the 2023 tax year levy request to the Assessor, it was unclear to the department if the reference to current expense truly represented current expense or the county general levy. The department reviewed the Assessor's 2021 and 2022 tax booklets from the county website and verified the reference to current expense is really the county general levy. While reviewing the 2021 tax year information, it was determined the Assessor levied an amount greater than authorized by the district.

2021 tax year

The Benton County Legislative Authority provides a copy of the material they reviewed in their open public meeting on Nov. 24, 2020, on their website. The department verified with the Assessor the property tax levy documents in this packet are the same documents the Benton County Legislative Authority adopted for the 2021 property tax levies.

The Benton County Legislative Authority authorized a 0% increase over the prior year's levy (see page 439 of [the packet](#)). They also authorized a "current expense" levy in the amount of \$24,995,223, with a note that this amount includes \$267,162.73 for veterans assistance and \$591,067.99 for mental health levies (see page 443 of [the packet](#)). They included a note requesting a specific rate for the earmarked levies, \$0.025 per \$1,000 assessed value for the mental health levy and \$0.0113 per \$1,000 assessed value for the veterans' assistance levy.

The Assessor's levy calculations were based on the specified levy rates for the veterans' assistance levy and mental health levy. The Assessor also calculated a levy amount for the current expense levy based on the prior year's levy amount plus other allowable increases. These three levies were added together for the total county general levy, which were in excess of the lesser of the limitations. This resulted in an overlevy of \$44,958.58 for the 2021 tax year. See Appendix E for detailed levy calculations.

2022 tax year

The Assessor corrected their method in determining the maximum county general levy and apportioned the amounts to the earmarked funds accordingly. Due to the discovery of the 2021 tax year levy error, the 2022 limitations must be recalculated applying the corrected 2021 tax year levy rate as if the levy rate error had not occurred. This resulted in an overlevy of \$1,064.40. See Appendix F for detailed levy calculations.

2023 tax year

The Benton County Legislative Authority certified a total levy request of \$27,184,605.75, which includes a \$7,209.90 refund levy to the Assessor. The Assessor did not include the refund levy amount of \$7,209.90 in the levy limit calculations. This, in addition to using the prior year's levy rate as if the error did not occur in 2022, resulted in an underlevy of \$7,176.65. See Appendix G for detailed levy calculations.

The total overlevy correction is \$38,846.33.

Actions needed to meet requirement

The Assessor is required to take the following actions:

- Notify the taxing district of the levy 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 2023 levy limit calculations for the 2024 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, \$0.9372078111 per \$1,000 assessed value.
- Use the actual amount levied from the 2023 tax year of \$27,016,102 in the levy calculations for the 2024 tax year when calculating the taxing district's authorized increase over the prior year's levy. This amount includes the levy errors.
- Use the levy's highest lawful levy of \$28,178,670.82 when calculating the 2024 tax year levy limit.
- Continue education efforts with the Benton County Legislative Authority regarding the difference between the county current expense and county general levy in their resolutions.
- Include calculations only representing the Benton County general levy when calculating the levy limit labeled "County County."
- To avoid confusion, use correct labels when determining the total county general levy limit as compared to the earmarked funds. This will create transparency between the current expense, veterans' assistance, and mental health levies.

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 – Certification of assessed value to taxing districts

Requirement

The Assessor is required to certify both locally and state assessed values to the taxing districts once the certified state assessed utility values are received from the department.

What the law says

It is the duty of the assessor of each county, after receiving the certificate of assessed value for state assessed property from the department, to apportion and apply that value to the county tax roll. When the tax roll is complete, it is the assessor's duty to certify the total assessed value of property in the county, as shown by the completed tax rolls, to the officers authorized by law to estimate expenditures and/or levy taxes for each taxing district in the county the total assessed value of the property in such taxing district (RCW 84.48.130).

What we found

The Assessor did not certify the locally assessed values and state assessed utility values to the taxing districts timely for the 2023 tax year. The department certified state assessed utility values to the Assessor on Nov. 3, 2022. The Assessor certified total assessed values to the taxing districts on Jan. 13, 2023, after the calculation of the levy rates.

Action needed to meet requirement

The Assessor is required to take the following action:

- Certify the total assessed values, including both locally assessed values and state assessed utility values, to the taxing districts once the certified state assessed utility values from the department are received and apportioned to the proper taxing districts.

Why it's important

Providing the taxing districts with a timely certification of assessed values and correct information regarding the district's deadlines to certify their levy requests to either the county legislative author or county assessor will assist the taxing districts with their budget process.

Recommendation – Uniform levy rate

Recommendation

The department recommends the Assessor notify the Mid-Columbia Library district, Yakima County Assessor, and other county assessors they share a joint district with, how many digits past the decimal point their computer system will allow them to use.

What we found

The library district and Yakima County Assessor certified levy rates to the Assessor with twelve digits past the decimal point. Due to software restraints, the Assessor implemented a levy rate with only ten digits past the decimal point for the joint taxing districts.

Action recommended

The department recommends the Assessor:

- Request the library district certify a levy rate with no more than ten digits past the decimal point to accommodate Benton and Franklin counties software systems.
- Request the Yakima County Assessor certify a levy rate with no more than ten digits after the decimal point to accommodate Benton counties software system.

Why it's important

To ensure a uniform rate is applied throughout the entire district.

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 2024. 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 us at:

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Appendix A

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

2022

Levy Limit Calculation for District: City of Prosser											
AssmTaxes	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 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	1,599,368.13	101.00000%	1,615,361.81	6,149,790	13,909.70	4,100,330	10,842.67	1,640,114.18	620,235,507	2.246929326800	
Actual Levy:							Summary of Levy Limits:				
AssmTaxes	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							
2021 2022	1,359,865.59	\$13,363.14	1,373,228.73	13,909.70	10,842.67	1,397,981.10	0.00	2,257,723.36	1,393,625.35	1,640,114.18	1,397,981.10
AssmTaxes	Current Year's	Levy Correction	Total Levy	Actual	Actual Levy	Correct	Over/Under	New Highest	Levy Rate	Without Levy	
Year Due	Max Levy		w/ Correction	Amount	Rate	Levy Rate	Levy	Lawful Levy	Error or Levy	Error Correction	
				Levied				Since 1985			
2020 2021					2.261817880822						
2021 2022	1,393,625.35	0.00	1,393,625.35	1,393,625.35	2.2469293268	2.2469293264	0.00	1,599,368.13		2.246929326400	

Appendix B

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

2023

Levy Limit Calculation for District: City of Prosser											
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 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?
2022 2023	1,599,368.13	101.000000%	1,615,361.81	36,991,213	83,116.64	1,734,390	4,190.81	1,702,669.26	704,659,583	2.252475225900	
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							
2022 2023	1,393,625.35	\$13,936.25	1,407,561.60	83,116.64	4,190.81	1,494,869.05	10,000.00	2,532,048.45	1,587,228.25	1,712,669.26	1,504,869.05
Assmt Taxes	Current Year's	Levy Correction	Total Levy	Actual	Actual Levy	Correct	Over/Under	New Highest	Levy Rate	Without Levy	
Year Due	Max Levy		w/ Correction	Amount	Rate	Levy Rate	Levy	Lawful Levy Since	Error or Levy	Error Correction	
				Levied				1985			
2021 2022					2.2469293268						
2022 2023	1,504,869.05	0.00	1,504,869.05	1,495,070.35	2.1216916453	2.1355972249	(9,798.70)	1,599,368.13	2.135597224900		

Appendix C

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

2023

Levy Limit Calculation for District: Port of Kennewick											
AssmtTaxes Year 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 type="checkbox"/> Lid Lift?
2022 2023	4,684,297.74	101.00000%	4,731,140.72	606,882,556	159,040.54	0	0.00	4,890,181.26	20,366,204,338	0.450000000000	
Actual Levy:							Summary of Levy Limits:				
AssmtTaxes Year Due	Previous Year's Levy	Lesser of Resolution's \$ or %	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
2022 2023	4,685,766.51	1.000%	4,732,624.18	159,040.54	0.00	4,891,664.72	10,000.00	5,400,000.00	9,164,791.95	4,900,181.26	4,901,664.72
AssmtTaxes Year 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		
2021 2022 2022 2023	4,900,181.26	0.00	4,900,181.26	4,890,181.26	.2620614832 .2401125501	2406035595	(10,000.00)	4,890,181.26	0.240603559500		

Appendix D

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

2023

Levy Limit Calculation for District: Fire #4 EMS											
AssmtTaxes Year 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 type="checkbox"/> Lid Lift?
2022 2023									2,804,766,970	0.500000000000	
Actual Levy:							Summary of Levy Limits:				
AssmtTaxes Year Due	Previous Year's Levy	Lesser of Resolution's \$ or %	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
2022 2023							0.00	1,445,394.00	1,402,383.49		
AssmtTaxes Year Due	Current Year's Max Levy	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		
2022 2023	1,402,383.49	931,893.00	0.332253221000	0.5000000000	(470,490.49)			1,402,383.49	0.5000000000		

Appendix E

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

2021

Levy Limit Calculation for District: Benton County General											
Assmt Taxes Year 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 type="checkbox"/> Lid Lift?
2020 2021	25,225,894.90	101.00000%	25,478,153.85	700,825,964	759,023.40	0	0.00	26,237,177.25	23,673,974,737	1.800000000000	
Actual Levy:							Summary of Levy Limits:				
Assmt Taxes Year Due	Previous Year's Levy	Lesser of Resolution's \$ or %	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
2020 2021	24,217,507.53	\$0.00	24,217,507.53	759,023.40	0.00	24,976,530.93	49,945.49	25,045,168.00	42,613,154.53	26,287,122.74	25,026,476.42
Assmt Taxes Year 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 2021 2022					1.0830412065 1.0590293894	1.057130317	44,958.58	26,237,177.25	1.057130317000		

Appendix F

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

2022

Levy Limit Calculation for District: Benton County General												
AssmtTaxes Year 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 type="checkbox"/> Lid Lift?	
2021 2022	26,237,177.25	101.00000%	26,499,549.02	560,324,344	592,335.85	0	0.00	27,091,884.87	25,648,055,502	1.800000000000		
Actual Levy:							Refund	Summary of Levy Limits:				
AssmtTaxes Year Due	Previous Year's Levy	Lesser of Resolution's \$ or %	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	25,071,435.00	\$250,230.20	25,321,665.20	592,335.85	0.00	25,914,001.05	25,728.55	26,124,425.00	46,166,499.90	27,117,613.42	25,939,729.60	
AssmtTaxes Year 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 2021 2022	25,939,729.60	0.00	25,939,729.60	25,940,794.00	1.057130317 1.0114136609	1.0113721719	1,064.40	27,091,884.87	1.011372171900			

Appendix G

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

2023

Levy Limit Calculation for District: Benton County General											
AssmtTaxes Year 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 type="checkbox"/> Lid Lift?
2022 2023	27,091,884.87	101.00000%	27,362,803.72	806,693,249	815,867.10	0	0.00	28,178,670.82	28,833,817,138	1.800000000000	
Actual Levy:							Summary of Levy Limits:				
AssmtTaxes Year Due	Previous Year's Levy	Lesser of Resolution's \$ or %	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
2022 2023	25,940,793.71	1.000%	26,200,201.65	815,867.10	0.00	27,016,068.75	7,209.90	27,184,605.75	51,900,870.85	28,185,880.72	27,023,278.65
AssmtTaxes Year 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		
2021 2022 2022 2023	27,023,278.65	0.00	27,023,278.65	27,016,102.00	1.0113721719 .9369589219	9372078111	(7,176.65)	28,178,670.82	0.937207811100		