

P.O. Box 47471
Olympia, WA 98504-7471

Washington Department of Revenue Property Tax Division

2025 Pacific County Levy Audit A Summary Report



Table of Contents

Overview	3
Executive Summary	4
Requirement 1 – \$5.90 and 1% constitutional aggregate limits	6
Next Steps.....	7

Overview

Purpose

The primary purpose of this review by the Department of Revenue (Department) is to assist the Pacific 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 2025 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 certified levy request amount.

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(1)) and/or individual taxing district (RCW 84.52.070(2)).
- 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 limitations.

We audited regular and excess levies of approximately 40 percent of the taxing districts in the county. 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: Ilwaco and Long Beach.
- Fire Districts: 1, 4, and 6.
- Hospital Districts: 2 and 3.
- Port Districts: Willapa.
- School Districts: 116 Raymond, 160 Willapa, and 172 Ocosta.
- Other districts: County Road and State School.

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 and no recommendations directed toward improving the accuracy of the levy process.

We have listed a summary of the requirement in the Requirements section.

Executive Summary, continued

Requirements

1. The Assessor is required to review the \$5.90 and 1% aggregate limitations. When these limits are exceeded, the rates must be reduced or eliminated until the limitation is no longer exceeded.

Requirement 1 – \$5.90 and 1% constitutional aggregate limits

Requirement

The Assessor is required to review the \$5.90 and 1% aggregate limitations. When these limits are exceeded, the rates must be reduced or eliminated until the limitation is no longer exceeded.

What the law says

When levies imposed by taxing districts exceed the \$5.90 and 1% constitutional limits, levy rates must be reduced or eliminated until the limitation is no longer exceeded.

The aggregate of regular levies for junior taxing districts and senior taxing districts may not exceed \$5.90 per thousand dollars of assessed valuation. There are some exceptions to this limit, including, but not limited to, levies for emergency medical care or emergency medical services imposed under RCW 84.52.069 (RCW 84.52.010).

The aggregate of all regular tax levies, except for levies made by port and public utility districts, upon real and personal property by the state and all taxing districts, shall not exceed 1% of the true and fair value of such property (RCW 84.52.050).

What we found

The Assessor used an incorrect Library District (LD) levy rate of \$.234024 to verify the \$5.90 and 1% constitutional aggregate limitations after the road levy shift, for the 2025 tax year. The correct rate is \$.228924 for the 2025 tax year.

The Assessor used the correct LD levy rate to verify the \$5.90 and 1% constitutional aggregate limitations prior to the road levy shift, for the 2025 tax year.

The incorrect levy rate did not result in a levy error.

Action needed to meet requirement

The Assessor is required to take the following action:

- Verify the \$5.90 and 1% constitutional aggregate limitations using the levy rates certified to the Pacific County Treasurer.

Why it's important

Accuracy in the verification of the aggregate levy limitations ensures taxing districts do not levy more or less than their maximum levy amount allowable by law and the taxpayers pay the correct amount of property tax.

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 2026. This will give the Assessor an opportunity to implement the required changes and 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](#).

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

Washington State Department of Revenue
Property Tax Division
P.O. Box 47471
Olympia, WA 98504-7471
(360) 534-1400
dor.wa.gov