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# Washington Department of Revenue Property Tax Division

## **2025 Tax Year Skamania County Levy Audit A Summary Report**



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# Overview

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## 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 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 percent 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:

- Fire Districts: No. 1, No. 3, and No. 5.
- Cemetery Districts: Skamania County Cemetery District.
- School Districts: Mt Pleasant School District, and White Salmon School District.
- Other districts: Parks & Recreation District No. 1, Metropolitan Parks District No.1, Public Utility District No. 1, Home Valley Water District, State School Part 1, and State School Part 2.

# Executive Summary

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## 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 two 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

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### **Requirements**

1. The Assessor is required to use the statutory maximum levy rate when calculating the statutory maximum dollar amount a taxing district may levy.
2. The Assessor is required to certify both local and state assessed values to the taxing districts once the certified state assessed values are received from the Department.

### **Recommendations**

1. The Department recommends the Assessor provide additional education to the Skamania County Legislative Authority regarding the requirement to certify levy request amounts to each individual taxing district.

## Requirement 1– Statutory maximum levy limitation

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### Requirement

The Assessor is required to use the statutory maximum levy rate when calculating the statutory maximum dollar amount a taxing district may levy.

### What the law says

To carry out the purposes for which fire protection districts are created, the board of fire commissioners of a district may levy each year an ad valorem tax on all taxable property located in the district not to exceed three levies of \$0.50 each per thousand dollars of assessed value (RCW's 52.16.130, 52.16.140, and 52.16.160).

In 2017, the requirement to have a full-time paid employee or contract for a full-time employee to use the third \$0.50 levy was removed, allowing all fire districts to have a statutory maximum levy rate of \$1.50 per thousand dollars of assessed value (HB 1166).

### What we found

The Assessor used a statutory maximum levy rate of \$1.00 instead of \$1.50 per thousand dollars of assessed value in their levy limit calculations for fire districts.

The use of an incorrect statutory maximum rate for the fire districts did not cause an underlevy as the districts' levies were not limited by this levy limitation.

### Action needed to meet requirement

The Assessor is required to take the following action:

- Use \$1.50 per thousand dollars of assessed value as the statutory maximum levy rate when calculating this limitation for fire districts.

### Why it's important

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

## **Requirement 2 – Certification of assessed values to taxing districts**

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### **Requirement**

The Assessor is required to certify both local and state assessed values to the taxing districts once the certified state assessed 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 provide the Department with a certification of assessed values to the taxing districts for the 2025 tax year. This certification should include locally assessed values and state assessed utility values.

The assessor provided the Department with copies of two letters sent to each taxing district. The first letter notified them of their available funding for tax collection in 2025 and was sent September 26, 2024. The second letter included information regarding their revenue capacity for new construction and state assessed value increases and was sent November 13, 2024. Neither of these letters included the total assessed value of the district.

### **Action needed to meet requirement**

The Assessor is required to take the following action:

- Certify the total assessed values, including both local and state assessed utility values, to the taxing districts once the certified state assessed values are received from the Department.

### **Why it's important**

Providing certification of assessed values to the taxing districts will assist the taxing districts with their budget process.

## **Recommendation 1 – Certification of levy request amounts**

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### **Recommendation**

The Department recommends the Assessor provide additional education to the Skamania County Legislative Authority regarding their requirement to certify levy request amounts for each individual taxing district to the county assessor.

### **What we found**

The Skamania County Legislative Authority's certification of levy request amounts combined three separate school districts into a single school district line item.

The Assessor used the itemized requested amounts that Educational Service District No. 112 directly provided to the Assessor's office to calculate the levy limitations.

### **Action recommended**

The Department recommends the Assessor take the following action:

- Provide the Skamania County Legislative Authority with a copy of the Department's Property Tax Advisory 21.1.2021, Levy Certification Requirements.
  - RCW 84.52.070(1) requires the county legislative authority to certify each taxing district's property tax levy amount to the county assessor.

### **Why it's important**

To increase transparency in the property tax levy certification process.



## Next Steps

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### 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, 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.

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