

Klickitat Levy Audit 2nd Follow-up
Status of Work Completed
May 24, 2018

NOTE: Refer to our original levy audit issued in November 2016 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Statutory Maximum Levy Rate for Cities or Towns Annexed to a Fire or Library District.	The Assessor provided the following: <ul style="list-style-type: none"> • 2017 levy for 2018 tax worksheet for the City of Goldendale, with the correct statutory maximum levy rate. The worksheet also contained the correction requested by the district. • A copy of correspondence with the district notifying them of the error and obtained instruction on when to make the correction. 	Completed	No
2	Fire District No. 3	The Assessor provided the following: <ul style="list-style-type: none"> • 2017 levy for 2018 tax year worksheet, levy certification, and resolution for the district. The worksheet showed the correct statutory maximum rate and the underlevy correction for the district. • A copy of correspondence with the district regarding the underlevy of \$2,153.65. • Documentation showing the district has a full time employee. 	Completed	No
5	Timber Assessed Value (TAV)	The Assessor stated their software system is not extracting consistent information to determine the county's timber assessed value. They are working with the software vendor and consultant to fix the issue.	Pending Completion	Yes The Department expects the Assessor to provide the following documents to determine if the requirement has been met: <ul style="list-style-type: none"> • Copies of 2019 TAV Priority Worksheets and supporting documents containing the private forestland value an acreage amounts.

Klickitat Levy Audit 2nd Follow-up
Status of Work Completed
May 24, 2018

NOTE: Refer to our original levy audit issued in November 2016 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
6	Joint Taxing District Certifications	<p>2016 tax year – The Assessor did not provide any correspondence with the district.</p> <p>2018 tax year – The Assessor did not provide the requested documents for the 2017 levy for 2018 tax year.</p> <p>The Assessors have continued to levy non-uniform rates throughout the district. This results in a bond underlevy of \$33,697 and M&O overlevy of \$26,556 for the 2016, 2017, and 2018 tax years, Appendix A.</p> <p>The Assessor must:</p> <ul style="list-style-type: none"> • Correct these errors in the 2019 tax year levy calculations, and • Timely certify the uniform levy rates to the Yakima County Assessor. 	Pending Completion	<p>Yes:</p> <p>The Department expects the Assessor to provide the following documents to determine if the requirement has been met:</p> <ul style="list-style-type: none"> • Copies of correspondence with the Bickleton School district regarding the underlevy error for the 2016 and 2017 tax years. • Copies of the 2018 levy for 2019 tax year calculation worksheets and levy certifications for the bond and M&O levies.
7	Tax Roll Certification	<p>The Assessor sent a copy of the report she sent to the Treasurer and Auditor, the report was certified January 24, 2018, after the January 15th deadline.</p>	Pending Completion	<p>Yes:</p> <p>The Department expects the Assessor to provide the following documents to determine if the requirement has been met:</p> <ul style="list-style-type: none"> • A copy of the certified list of levy rates and tax amounts provided to the Klickitat County Treasurer and Auditor for the 2019 tax year. • A copy of the receipt from the Treasurer.



**Klickitat Levy Audit 2nd Follow-up
Status of Work Completed
May 24, 2018**

NOTE: Refer to our original levy audit issued in November 2016 for a complete explanation of each requirement.

Tax year 2016

Excess Levy Calculation: #203 Bickleton - Joint with Yakima County												
Ballot Data Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total Property Tax for Real & Personal	County Levy Rate	Amount Actually Levied	Over/Under	
* Bond	na	1,400,000	-	1,400,000	457,315,042	1,641,640	458,956,682	3.050396812830	1,400,000	3.050302568080	1,392,540	7,460
* M & O	2016	150,000	-	150,000	457,315,042	820,820	458,135,862	0.327413792374	150,000	0.327412902618	149,445	555
Levy Rate Used in Klickitat County Applied to Real and Personal Property Taxable Value												
Bond				448,477,474	1,641,640	450,119,114			3.050302568080	1,367,992		
M&O				448,477,474	820,820	449,298,294			0.327412902618	146,837		
Levy Rate Used in Yakima County Applied to Real and Personal Property Taxable Value												
Bond				8,837,568		8,837,568			2.777656420000	24,548		
M&O				8,837,568		8,837,568			0.295019840000	2,607		
*2016 tax year includes corrected levy calculations made during the 2018 Levy Follow-up												

Tax year 2017

Excess Levy Calculation: #203 Bickleton - Joint with Yakima County												
Ballot Data Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total Property Tax for Real & Personal	County Levy Rate	Amount Actually Levied	Over/Under	
Bond	na	1,435,000	-	1,435,000	441,632,697	599,958	442,232,655	3.244898321676	1,435,000	3.244898319769	1,408,760	26,240
M & O	2016	150,000	-	150,000	441,632,697	299,979	441,932,676	0.339418214914	150,000	0.339418214814	177,111	(27,111)
Levy Rate Used in Klickitat County Applied to Real and Personal Property Taxable Value												
Bond				432,502,899	599,958	433,102,857			3.244898319769	1,405,375		
M&O				432,502,899	299,979	432,802,878			0.339418214814	146,901		
Levy Rate Used in Yakima County Applied to Real and Personal Property Taxable Value												
Bond				9,129,798		9,129,798			0.370774910000	3,385		
M&O				9,129,798		9,129,798			3.308893580000	30,210		

Appendix A, continued...

Klickitat Levy Audit 2nd Follow-up
Status of Work Completed
May 24, 2018

NOTE: Refer to our original levy audit issued in November 2016 for a complete explanation of each requirement.

Tax Year 2018

Excess Levy Calculation: #203 Bickleton - Joint with Yakima County												
Ballot Data Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total Property Tax for Real & Personal	County Levy Rate	Amount Actually Levied	Over/Under	
Bond na	1,435,000	-	1,435,000	428,154,787	498,530	428,653,317	3.347693679458	1,435,000	3.347699927305	1,435,003	(3)	
M & O 2016	150,000	-	150,000	428,154,787	249,265	428,404,052	0.350136744272	150,000	0.350136744272	150,000	0	
Levy Rate Used in Klickitat County Applied to Real and Personal Property Taxable Value												
Bond				419,029,864	498,530	419,528,394			3.347699927305	1,404,455		
M&O				419,029,864	249,265	419,279,129			0.350136744272	146,805		
Levy Rate Used in Yakima County Applied to Real and Personal Property Taxable Value												
Bond				9,124,923		9,124,923			3.347693680000	30,547		
M&O				9,124,923		9,124,923			0.350136740000	3,195		