



Okanogan County Levy Audit

A Summary Report

11/22/2013

Department of Revenue, Property Tax Division

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Overview

Purpose The primary purpose of a levy audit by the Department of Revenue (Department) is to assist the county assessor in successfully performing the duties associated with levying 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.

Method of Calculation The Department calculated the levy limits and levy rate for several of the taxing district for the 2013 tax year. To determine whether an error occurred, the Department compared the amount levied for the district with 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 Below is the information that the Department reviewed for the 2013 tax year.

- Resolutions adopted by the districts
- Levy certificates (budgets)
- Administrative and adjudicated refunds
- Ballot measures
- Levy limit worksheets
- The State levy letter

The scope of the audit did not include the review of earmarked funds.

Taxing Districts Selected Below are the taxing districts that the Department reviewed for the 2013 tax year:

- Okanogan County General Fund and Road
 - Cities/towns: Brewster, Coulee Dam, Okanogan, Omak, Oroville, Pateros and Twisp
 - Fire Districts: 1, 3, 6, 9, 11, and 15
 - Emergency Medical Service (EMS): Oroville, Methow Valley, Brewster and Tonasket
 - Okanogan Intercounty Rural Library
 - Hospital Districts: 1 and 3
 - Cemetery Districts: 1, 2, and 4
 - School Districts: Brewster, Methow Valley, Omak, Pateros, and Nespelem
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Executive Summary

Introduction This report contains the results of the Department's audit of Okanogan County Assessor's (Assessor) levy calculations for the 2013 tax year.

Objectives The objectives of the audit are to assist the Assessor in the levy process, to ensure that taxing districts levy the correct amount of property tax revenues, and to ensure that limits have not been exceeded.

Audit Results The following items were discovered in the Department's audit:

- The regular levies were within the limitations governing property taxes.
- The excess levies were within the limitations governing property taxes.
- The tax roll was not certified to the Okanogan County Treasurer (Treasurer) on or before January 15, as required by RCW 84.52.080.
- The statutory maximum levy rate for several of the cities and towns should have been \$3.148840, rather than \$3.10. No levy error occurred which requires a correction.

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, taxing districts and or the county legislative authority. A change is required to adhere to the law.
- For the items listed as *Recommendations*, the Department believes the Assessor could improve their current process by making voluntary changes in procedure.

The Department based the requirements and recommendations contained in this report on our review of the administrative procedures employed, existing state statutes and regulations, and areas we saw opportunities to improve processes, procedures, and communication.

Audit Results

In this section The Department identified two requirements and one recommendation directed towards improving the Assessor's methods.

The items identified may be specific to the Assessor's duties, the taxing district duties, county legislative authority duties, or they may have shared components of responsibility. We have listed a summary of these items below.

Requirements The Department identified two procedures that the Assessor, taxing district, or county legislative authority must change to comply with the law.

- The Assessor is required to certify the completed tax roll to the Treasurer on or before January 15. (RCW 84.52.080 (4))
- The Assessor is required to begin using \$3.60 as the statutory maximum levy rate for cities and towns annexed to a library, less any regular levy made by the library district in the incorporated area. (RCW 27.12.390)

Recommendation The Department identified one recommendation to improve the accuracy of the levy process.

- The Department recommends that the Assessor truncate the levy rate for regular levies, rather than round levy rates.

Tax Roll Certification

Requirement The Assessor is required to certify the completed tax roll to the Treasurer on or before January 15. (RCW 84.52.080 (4))

What the law says The county assessor must deliver the tax rolls to the county treasurer, on or before the fifteenth day of January, taking a receipt from the treasurer. At the same time, the county assessor must provide the county auditor with an abstract of the tax rolls showing the total amount of taxes collectible in each of the taxing districts.

The tax roll prepared by the county assessor contains both real and personal property values, the amount of taxes levied, and the levy rates.

What we found The Assessor certified the tax roll to the Treasurer on February 4, 2013. The tax roll was certified to the Treasurer after the statutory due date.

During the levy review the Assessor explained that he could not certify the tax roll by the statutory deadline due to delays in receiving final values and levy rates from joint taxing districts shared by contiguous counties.

Action Needed to Meet the Requirement The Department recommends the Assessor take the following actions:

- Certify the completed tax roll to the Treasurer on or before January 15.

Why it is important State law gives dates by which the Assessor is expected to complete different tasks. If they are missed by a substantial amount of time, it adversely affects the property tax process and the other departments and entities that rely on the Assessor's work.

Statutory Maximum Levy Rate

Requirement The Assessor is required to begin using \$3.60 as the statutory maximum levy rate for cities and towns annexed to a library, less any regular levy made by a library district in the incorporated area. (RCW 27.12.390)

What the law says When a city or town is annexed to a library district, the city's or town's statutory maximum levy rate is \$3.60, less the actual levy rate of the library district for that particular year.

A city's or town's statutory maximum rate will change every year based on what the library district's actual levy rate is for that year.

What we found While calculating the levy limits for some of the cities and towns the Assessor used a statutory maximum levy rate of \$3.10, rather than \$3.148840.

For the 2013 tax year, the taxing districts were not harmed, because they were limited by either their budget, highest lawful levy since 1985, or the amount authorized by the resolution.

Action Needed to Meet the Requirement The Assessor must take the following actions:

- Begin using \$3.60 as the statutory maximum rate for the cities annexed to the library, than deduct the actual rate of the library district.

Why it is important The statutory maximum levy rate for cities annexed to a library district must be calculated each year to ensure the city is not levying more or less than the law allows.

Truncating Levy Rates for Regular Levies

Recommendation The Department recommends that the Assessor truncate the levy rate for regular levies, rather than round levy rates.

What we found The Assessor’s Terrascan software system only allows the levy rate to extend out six digits past the decimal. During the levy audit we discovered that some of the taxing district’s levy rates were rounded up at the sixth decimal, rather than truncating. This results in a levy amount that exceeds the lesser of the district’s levy limitations.

Recommendation to remedy The Department recommends the Assessor take the following actions:

- Truncate the levy rate (not round) to ensure the certified levy rate does not result in a levy amount that exceeds the levy limits.

The following table contains the starting amount for the taxing districts for the 2014 tax year highest lawful levy and the rate to be applied to new construction and state assessed utility increase.

District	Highest Lawful Levy since 1985	Previous Year’s Correct Levy Rate Applied to New Construction & Utility Value
County	\$5,111,924	1.419495
City of Brewster	\$293,468	2.432179
City of Okanogan	\$285,537	2.526094
City of Oroville	\$254,105	2.664985
City of Pateros	\$120,440	2.320854
City of Twisp	\$164,931	1.883433
Fire District 1	\$98,479	.300172
Fire District 3	\$184,772	.535870
Fire District 9	\$17,381	.558875
Fire District 15	\$279,569	.702412
Brewster EMS	\$50,037	.414692
Methow Valley EMS	\$375,457	.343056
Tonasket EMS	\$149,514	.320763
Hospital 1	\$1,232,409	.596726
Cemetery 1	\$15,961	.020211
Cemetery 2	\$27,198	.063615

Why is it important To ensure that the levy rate results in the final amount is being at or below the statutory levy limit for each taxing district

Regular Levy Limitations

What are the statutory limitations

Regular property tax levies are generally considered to be those levies that are subject to several statutory limitations.

The Assessor must adhere to the following statutory limitations:

- Levy Limit (a.k.a., 101 percent)
 - Statutory dollar rate limit
 - Amount authorized by resolution/ordinance
 - District budget
 - \$5.90 aggregate limit
 - 1-percent constitutional limit.
-

Levy Limit

The amount of regular property taxes that can be levied by a taxing district, other than the state, is limited to an amount that will not exceed the amount resulting from the following calculation:

- The highest amount that could have been lawfully levied by the taxing district in any year since 1985 for 1986 collection, multiplied by the limit factor; plus
- A dollar component calculated by multiplying the increase in assessed value of the district from the previous year attributable to new construction, improvements to property, wind turbines and any increase in the assessed value of state assessed property, by the actual regular property tax levy rate of that district for the preceding year, or the last year the taxing district levied taxes.

The limit factors used in calculating the levy limit are defined in RCW 84.55.005 and WAC 458-19-005.

If the district's population is...	Then the limit factor is...
less than 10,000	101%.
greater than 10,000- finding of substantial need	lesser of the substantial need factor or 101 %.
for all other taxing districts	lesser of 101% or 100% plus inflation.

Reference:

- RCW 84.55.010
 - RCW 84.55.0101
 - WAC 458-19-020
-

Statutory Rate Limit The statutory rate limit varies by district. These limits are found in the various statutes for each type of district. *The Property Tax Levies Operation Manual* also provides the statutory maximum rate for each type of district. The levy amount for each district cannot exceed the statutory maximum rate. The statutory dollar rate limits for senior taxing districts can be found in RCW 84.52.043 (1) and in the levy manual, chapter 3.

Reference:

- RCW 84.52.043
 - *Property Tax Levy Operation Manual*,
http://dor.wa.gov/Docs/Pubs/Prop_Tax/LevyManual.doc, (chapter 3)
-

Resolutions/ Ordinances The amount authorized by a district in its resolution or ordinance is another limitation on taxation.

- The resolution or ordinance must state the increase over the previous year's levy in terms of percentage and dollars.
- The resolution is separate from the budget certification.
- If a district does not adopt a resolution, the district cannot levy more than it received in the previous year, other than the amount resulting from new construction, improvements to property, newly constructed wind turbines, and increases in state-assessed property.

Reference:

- RCW 84.55.120
 - <http://dor.wa.gov/docs/forms/PropTx/Forms/OrdinanceResolution>
-

Levy Certification (Budget) Taxing districts that wish to levy must certify a budget or budget estimate to the county legislative authority by November 30 of the assessment year. (*Note:* this does not apply if the assessor has not certified assessed values to the taxing district at least twelve working days prior to November 30).

The county legislative authority must certify the amount to levy for each of the taxing districts, including the county, to the county assessor on or before November 30 of each year.

However, the county legislative authority may elect to conduct its budget hearing on the first Monday in December, as permitted by RCW 36.40.071.

Reference:

- RCW 84.52.020
 - RCW 84.52.070
 - <http://dor.wa.gov/docs/forms/PropTx/Forms/LevyCertf.doc>
-

\$5.90 Limit

The \$5.90 limit applies to the total of most regular levies in each tax code area. The aggregate of the junior and senior taxing districts (excluding the state levy and a few others) cannot exceed \$5.90 per \$1,000 of assessed value.

RCW 84.52.010 provides the order in which taxing districts rates are to be prorated, in the order to bring the aggregate rate down to \$5.90. The \$5.90 limitation does not apply to levies made by or for:

- The support of common schools (state levy)
- Port Districts
- Public Utility Districts
- Conservation Futures
- Criminal Justice
- Emergency Medical Services
- Affordable Housing
- Metropolitan Parks (if voters protect a portion of the levy from this limit)
- County Ferry Districts
- County Transit purposes

Reference:

- RCW 84.52.043
-

**1 Percent
Constitution
Limit**

The 1 percent Constitutional limit is based on true and fair value, unlike the \$5.90 limit, which is based on assessed value.

In 1972, a Constitutional limit of 1 percent was adopted by the voters. This limits the amount of property taxes that may be imposed on an individual parcel (real or personal) of property without voter approval of 1 percent of its true and fair value.

The 1 percent limit applies to all regular levies (except port and PUD levies). It does not apply to excess levies approved by the voters.

Reference:

- RCW 84.52.050
 - RCW 84.52.010
 - Washington Constitution Article 7 § 2
-

Refunds

Types of Refunds

There are two types of refunds :

- Adjudicated
- Administrative

Use this table to decide how to levy for a refund.

If the refund is a...	Then...	And...
adjudicated refund (court ordered)	the district is required to levy the refund	the refund is added to the district's levy.
administrative refund	the refund levy is optional	the refund may be added to the levy only if the district requests the refund in its levy certification or budget.

Note: When adding a refund to the levy, the statutory rate limit cannot be exceeded.

Reference:

- RCW 84.68.040 (Adjudicated refund)
 - WAC 458-19-085 (Adjudicated and administrative)
 - RCW 84.69.180 and RCW 84.69.020 (Administrative refund)
-

Excess Levy

What is an Excess Levy

Excess levies are over and above the regular property tax levies.

- Excess levies require voter approval
 - Duration of excess levies are subject to limitations
 - Excess levies are not subject to the statutory limitations placed on regular levies
-

Excess Levies

This table lists types of excess levies:

Type of Levy	Taxing District	Duration
Bond	Most districts	Long term debt usually 15 – 20 years
Maintenance & Operation (M&O)	School and Fire Districts	2 – 4 years
General	Most districts except school and fire districts	1 year
Technology	School	2 – 6 years
Transportation Vehicle	School	2 years
Construction/Modernization/Remodeling	School and Fire Districts	2 – 6 years

Reference:

- RCW 84.52.052
 - RCW 84.52.053
 - RCW 84.52.056
 - RCW 84.52.130
 - DOR Publication: [Ballot Measure Requirements for Voted Levies](#)
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Timber Assessed Value (TAV)

**What is
Timber
Assessed
Value**

Timber assessed value is used both to determine each taxing district's share of the timber excise tax revenue and in setting property tax levy rates. It serves as a substitute for the value that would be carried on the assessment roll if timber was taxable as real property for all bond and excess levy calculations.

**Components
of TAV**

Based on taxes levied, acreage and assessed value of property in the Designated Forest Land Program (DFL) from the prior tax year, and the estimated public acreage available for timber harvesting (RCW 84.33.089), the Assessor calculates the following values:

- Composite tax rate
- Forest land assessed value (FLAV)
- Average assessed value per acre on privately owned DFL

Once these calculations have been made, the Assessor has all the information necessary to complete the Timber Tax Distribution Priority 1, 2, and 3 worksheets. The priority worksheets list the individual taxing district's TAV that is to be added to the district's taxable value for levy calculations.

Tax base

The assessor should ensure that the appropriate amount of TAV is included in the tax base for calculating excess levies.

If the levy type is...	Then use this percentage of TAV in the tax base...
Bond	100%
Capital Project	100%
Transportation Vehicle	100%
School M&O	50% of TAV or 80% of the 1983 timber roll, whichever is greater
All other excess levies	100%

Reference:

- RCW 84.52.080 (2)
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Assessor Guidelines

Introduction According to WAC 458-19-010 the assessor generally calculates the property tax levy rate necessary to collect the amount of taxes levied for each district, within the limitations provided by law. Listed below are some of the guidelines for the Assessor based on the taxing district’s adopted documentation.

Determine the authorized levy amount Use the table below to determine the authorized levy amount given certain situations.

When the taxing district submits...	Then...
a certified budget but no resolution	the district’s levy is the lesser of the following: <ol style="list-style-type: none"> 1. Previous year’s levy <i>plus</i> any increase resulting from new construction, improvements to property, newly constructed wind turbines, and the value of state-assessed property, 2. Current year’s certified budget, 3. Levy limit (zero percent increase), 4. Statutory maximum amount.
a resolution, but no budget or levy certificate	the assessor does not have the statutory authority to levy on behalf of the taxing district.
a certified budget and resolution	the districts levy is the lesser of the following: <ol style="list-style-type: none"> 1. Previous year’s levy <i>plus</i> the percentage increase authorized by the resolution <i>plus</i> any increase resulting from new construction, improvements to property, newly constructed wind turbines, and the value of state-assessed property values, 2. Current year’s certified budget, 3. Levy limit (up to 1 percent depending on the population of the district), 4. Statutory maximum amount.
neither a certified budget nor a resolution	the assessor does not have the statutory authority to levy on behalf of a taxing district.

Appendix

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

Highest Lawful Levy Calculation: Okanogan County General Fund																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														5,499,821	1.416354	0.000000
2012	2013	4,999,821	1%	5,049,819	43,848,621	62,105	-	-	5,111,924	3,953,463,186	1.800000	7,116,234	5,111,924	-	5,611,924	1.419496	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy Pre-Shift	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Road Shift	Levy Amount After Shift	Actual Amount Levied	Correct Levy Rate	Over Levy
2012	2013	4,999,821	1%	5,049,819	62,105	-	0	5,111,924	5,111,924	5,111,924	7,116,234	5,111,924	500,000	5,611,924	5,611,924	1.419495	0

Highest Lawful Levy Calculation: Okanogan County Road Fund																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														3,622,227	1.245531	0.000000
2012	2013	4,122,227	1%	4,163,449	42,223,652	52,591	-	-	4,216,040	2,977,266,378	2.250000	6,698,849	4,216,040	-	3,716,040	1.248138	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy Pre-shift	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Road Shift	Levy Amount After Shift	Actual Amount Levied	Correct Levy Rate	Over Levy
2012	2013	4,122,227	1%	4,163,449	52,591	-	0	4,216,040	4,216,040	4,216,040	6,698,849	4,216,040	500,000	3,716,040	3,716,040	1.248138	0

Highest Lawful Levy Calculation: City of Brewster																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														289,203	2.331054	0.000000
2012	2013	289,203	1%	292,095	589,100	1,373	-	-	293,468	120,660,479	3.148844	379,941	293,468	-	293,468	2.432180	0.000000
Actual Levy																	
												The City is annexed to the Library at a rate of \$0.451156.					
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	289,203	1%	292,095	1,373	-	0	293,468	293,468	293,468	379,941	293,468	293,468	2.432180	2.432179	0	

Highest Lawful Levy Calculation: Town of Coulee Dam (joint w/Grant & Douglas) Okanogan is the parent																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														111,421	2.219379	0.000000
2012	2013	111,716	1%	112,833	124,800	277	-	-	113,110	50,048,262	3.148844	157,594	113,110	-	112,812	2.254064	0.000000
Actual Levy																	
												The City is annexed to the Library at a rate of \$0.451156.					
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Over Levy	
2012	2013	111,421	1%	112,535	277	-	0	112,812	113,110	112,812	157,594	112,812	112,812	2.254064	2.254064	0	

Highest Lawful Levy Calculation: City of Okanogan																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														275,585	2.584644	0.000000
2012	2013	280,159	1%	282,961	437,300	1,130	563,200	1,446	285,537	111,206,151	3.148844	350,171	285,537	-	280,894	2.525885	0.000000
Actual Levy																	
													The City is annexed to the Library at a rate of \$0.451156.				
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under Levy	
2012	2013	275,585	1%	278,341	1,130	1,446	0	280,917	285,537	280,926	350,171	280,917	280,894	2.525885	2.526094	-23	

Highest Lawful Levy Calculation: City of Omak																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														751,526	2.623132	0.000000
2012	2013	751,749	1%	759,266	3,273,500	8,587	-	-	767,853	286,659,169	3.375000	967,475	767,853	-	767,628	2.677842	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	751,526	1%	759,041	8,587	-	0	767,628	767,853	767,628	967,475	767,628	767,628	2.677842	2.677842	0	

Highest Lawful Levy Calculation: City of Oroville EMS																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012																0.000000
2012	2013	-		-	-	-	-	-	-	95,349,338	0.250000	23,837	23,837	-	23,828	0.249902	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	-		-	-	-	0	-	23,837	23,828	23,837	23,828	23,828	0.249902	0.249902	0	

In 2012 voters authorized an EMS levy at a rate of \$0.25 per \$1,000 of assessed value for six years

Highest Lawful Levy Calculation: City of Pateros																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														118,433	2.321192	0.000000
2012	2013	118,991	1%	120,181	111,500	259	-	-	120,440	51,651,661	3.148844	162,643	120,440	-	119,876	2.320855	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	118,433	1%	119,617	259	-	0	119,876	120,440	254,105	162,643	119,876	119,876	2.320855	2.320854	0	

The City is annexed to the Library at a rate of \$0.451156.

Highest Lawful Levy Calculation: City of Twisp																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														162,208	1.841589	0.000000
2012	2013	162,287	1%	163,910	554,500	1,021	-	-	164,931	87,526,826	3.148844	275,608	164,931	-	164,851	1.883434	0.000000
Actual Levy													The City is annexed to the Library at a rate of \$0.451156.				
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	162,208	1%	163,830	1,021	-	0	164,851	164,931	164,851	275,608	164,851	164,851	1.883434	1.883433	0	

Highest Lawful Levy Calculation: Fire District 1																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														76,668	0.299858	0.000000
2012	2013	96,379	1%	97,343	3,789,200	1,136	-	-	98,479	261,752,208	1.000000	261,752	98,479	-	78,571	0.300173	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	76,668	1%	77,435	1,136	-	0	78,571	98,479	78,600	261,752	78,571	78,571	0.300173	0.300172	0	

Highest Lawful Levy Calculation: Fire District 3																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		179,671	0.523500	0.000000
2012	2013	179,711	1%	181,508	6,235,513	3,264	-	-	184,772	342,455,766	1.000000	342,456	184,772	-	183,512	0.535871	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	179,671	1%	181,468	3,264	-	0	184,732	184,772	183,512	342,456	183,512	183,512	0.535871	0.535870	0	

Highest Lawful Levy Calculation: Fire District 6																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		619,808	0.601776	0.000000
2012	2013	619,867	1%	626,066	11,422,300	6,874	-	-	632,939	1,044,259,214	1.000000	1,044,259	632,939	-	632,880	0.606056	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	619,808	1%	626,006	6,874	-	0	632,880	632,939	632,880	1,044,259	632,880	632,880	0.606056	0.606056	0	

Highest Lawful Levy Calculation: Fire District 9																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		16,730	0.563467	0.000000
2012	2013	16,748	1%	16,915	825,333	465	-	-	17,381	30,677,658	1.000000	30,678	17,381	-	17,145	0.558876	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	16,730	1%	16,897	465	-	0	17,362	17,381	17,145	30,678	17,145	17,145	0.558876	0.558875	0	

Highest Lawful Levy Calculation: Fire District 11																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		35,549	0.842465	0.000000
2012	2013	35,762	1%	36,120	237,600	200	-	-	36,320	42,550,142	1.000000	42,550	36,320	-	36,105	0.848528	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	35,549	1%	35,904	200	-	0	36,105	36,320	36,105	42,550	36,105	36,105	0.848528	0.848528	0	

Highest Lawful Levy Calculation: Fire District 15 (joint with Douglas County)																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		270,514	0.703071	0.000000
2012	2013	270,973	1%	273,683	8,371,837	5,886	-	-	279,569	395,428,551	1.000000	395,429	279,569	-	277,754	0.702413	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	270,514	1%	273,219	5,886	-	0	279,105	279,569	277,754	395,429	277,754	277,754	0.702413	0.702412	0	
Excess Levy Calculation:																	
Ballot Data																	
Type & 1st Y	Budget	Refund	Total Levy	Real & Personal	TAV	Total Value	DOR Levy Rate	Total County AV x DOR Rate	County Levy Rate	County Levy	Over/Under Levy						
Bond		109,032		109,032	392,652,051	180,228	392,832,279	0.277554	109,032	0.277554	109,032	-					

Highest Lawful Levy Calculation: City of Brewster EMS																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		49,310	0.397452	0.000000
2012	2013	49,310	1%	49,803	589,100	234	-	-	50,037	120,660,479	0.500000	60,330	50,037	-	50,037	0.414693	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	49,310	1%	49,803	234	-	0	50,037	50,037	50,037	60,330	50,037	50,037	0.414693	0.414692	0	

In 2009 voters authorized an EMS levy at a rate of \$0.50 per \$1,000 of assessed value for six years

Highest Lawful Levy Calculation: Methow Valley EMS																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														367,582	0.340222	0.000000
2012	2013	367,701	1%	371,378	11,989,682	4,079	-	-	375,457	1,094,032,339	0.500000	547,016	375,457	-	375,315	0.343057	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	367,582	1%	371,258	4,079	-	0	375,337	375,457	375,315	547,016	375,315	375,315	0.343057	0.343056	0	

In 2004 voters authorized an EMS levy at a rate of \$0.50 per \$1,000 of assessed value for ten years

Highest Lawful Levy Calculation: Tonasket EMS																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														145,715	0.317932	0.000000
2012	2013	146,419	1%	147,883	5,128,700	1,631	-	-	149,514	463,902,357	0.500000	231,951	149,514	-	148,803	0.320764	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	145,715	1%	147,172	1,631	-	0	148,803	149,514	148,803	231,951	148,803	148,803	0.320764	0.320763	0	

In 2005 voters authorized an EMS levy at a rate of \$0.50 per \$1,000 of assessed value for ten years

Highest Lawful Levy Calculation: City of Oroville EMS																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012																0.000000
2012	2013	-		-	-	-	-	-	-	95,349,338	0.250000	23,837.33	23,837	-	23,828	0.249902	0.000000
Actual Levy													In 2012 voters authorized an EMS levy at a rate of \$0.25 per \$1,000 of assessed value for six years				
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	-		-	-	-	0	-	23,837	23,828	23,837	23,828	23,828	0.249902	0.249902	0	

Highest Lawful Levy Calculation: Oroville Rural EMS																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012																0.000000
2012	2013	-		-	-	-	-	-	-	558,077,149	0.250000	139,519	-	-	139,519	0.249999	0.000000
Actual Levy													In 2012 voters authorized an EMS levy at a rate of \$0.25 per \$1,000 of assessed value for six years				
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	-		-	-	-	0	-	139,519	139,519	139,519	139,519	139,519	0.249999	0.249999	0	

Highest Lawful Levy Calculation: Hospital 1 (joint w/Douglas County) Okanogan is the parent																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		1,181,409	0.591271	0.000000
2012	2013	1,206,782	1%	1,218,850	22,932,540	13,559	-	-	1,232,409	2,020,929,624	0.750000	1,515,697	1,232,409	-	1,205,943	0.596727	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	1,181,409	1%	1,193,223	13,559	-	0	1,206,782	1,232,409	1,205,943	1,515,697	1,205,943	1,205,943	0.596727	0.596726	0	

Highest Lawful Levy Calculation: Hospital 3																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		570,048	0.613941	0.000000
2012	2013	570,048	1%	575,748	13,467,225	8,268	-	-	584,017	935,385,863	0.750000	701,539	584,017	-	582,858	0.623120	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	570,048	1%	575,748	8,268	-	0	584,017	584,017	582,858	701,539	582,858	582,858	0.623120	0.623120	0	

Highest Lawful Levy Calculation: Cemetery 1																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		15,605	0.020016	0.000000
2012	2013	15,610	1%	15,766	9,713,700	194	-	-	15,961	789,386,954	0.112500	88,806	15,961	-	15,955	0.020212	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	15,605	1%	15,761	194	-	0	15,955	15,961	15,955	88,806	15,955	15,955	0.020212	0.020211	0	

Highest Lawful Levy Calculation: Cemetery 2																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		26,739	0.062930	0.000000
2012	2013	26,739	1%	27,006	3,048,669	192	-	-	27,198	427,487,540	0.112500	48,092	27,198	-	27,195	0.063616	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	26,739	1%	27,006	192	-	0	27,198	27,198	27,195	48,092	27,195	27,195	0.063616	0.063615	0	

Highest Lawful Levy Calculation: Cemetery 4																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														27,116	0.069566	0.000000
2012	2013	27,117	1%	27,388	5,581,620	388	-	-	27,776	396,343,742	0.112500	44,589	27,776	-	27,758	0.070035	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	27,116	1%	27,387	388	-	0	27,775	27,776	27,758	44,589	27,758	27,758	0.070035	0.070035	0	

Highest Lawful Levy Calculation: Okanogan Intercounty Rural Library																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012																0.000000
2012	2013	-		-	-	-	-	-	-	3,640,790,951	0.500000	1,820,395	-	-	1,642,565	0.451156	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	-		-	-	-	0	-	-	-	1,820,395	1,642,565	1,642,565	0.451156	0.451156	0	

The following worksheet contains excess levy calculations for the districts in this audit.

Excess Levy Calculation: Omak #19												
Ballot Data		Department Calculations										
Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total County AV x Rate	County Levy Rate	Okanogan County Levy	Over/Under	
Bond	na	677,725	-	677,725	638,029,285	1,888,169	639,917,454	1.059081	677,724	1.059082	677,725	1
M & O	2012	2,302,571		2,302,571	638,029,285	944,085	638,973,370	3.603547	2,302,571	3.603548	2,302,571	0
Excess Levy Calculation: Brewster #111/203J (Joint w/Douglas Co.) Okanogan is the parent												
Ballot Data		Department Calculations										
Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total County AV x Rate	County Levy Rate	Okanogan County Levy	Over/Under	
M & O	2012	975,494	-	975,494	346,267,568	203,970	346,471,538	2.815509	975,494	2.815510	975,494	0
Excess Levy Calculation: Methow Valley #350												
Ballot Data		Department Calculations										
Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total County AV x Rate	County Levy Rate	Okanogan County Levy	Over/Under	
Bond	2012	865,000		865,000	1,268,117,790	4,253,560	1,272,371,350	0.679832	864,999	0.679833	865,000	1
Cap Proj	2012	275,000		275,000	1,268,117,790	4,253,560	1,272,371,350	0.216131	274,999	0.216132	275,000	1
M & O	2012	1,565,922	-	1,565,922	1,268,117,790	2,126,780	1,270,244,570	1.232772	1,565,922	1.232772	1,565,922	0
Excess Levy Calculation: Pateros #122 (Joint w/Chelan Co.) Okanogan is the parent												
Ballot Data		Department Calculations										
Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total County AV x Rate	County Levy Rate	Okanogan County Levy	Over/Under	
Bond	na	193,000		193,000	219,295,312	832,547	220,127,859	0.876763	193,000	0.876763	193,000	0
M & O	2012	555,000	-	555,000	219,295,312	416,274	219,711,586	2.526039	555,000	2.526039	555,000	0
Excess Levy Calculation: Nespelem #14												
Ballot Data		Department Calculations										
Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total County AV x Rate	County Levy Rate	Okanogan County Levy	Over/Under	
M & O	2013	25,000	-	25,000	13,660,944	169,277	13,830,221	1.807635	25,000	1.807636	25,000	0