



Skamania County Levy Audit

A Summary Report

03/13/2013
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 districts for the 2013 tax year. To determine whether an error occurred, the Department compared the amount levied for the districts with the levy limit, the statutory rate limit, the amount authorized by each districts' resolution, and the levy amount certified by the districts.

Information Reviewed Below is the information that the Department reviewed for the 2013 tax year.

- Resolutions adopted by the districts
- Levy certificates (budgets)
- 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:

- ❖ Skamania County and Road
- ❖ Cities: North Bonneville and Stevenson
- ❖ Fire Districts: 1, 3, and 5
- ❖ Hospital District No.1
- ❖ Cemetery District No.1
- ❖ Port of Skamania
- ❖ Public Utility District No. 1
- ❖ Home Valley Water District
- ❖ School Districts: Skamania, Mount Pleasant, and Stevenson-Carson

Executive Summary

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

Objectives The objectives of the audit are to assist the Skamania County Assessor (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
- It is apparent that the Assessor takes great care in ensuring that the levy calculations are within the limits of the law.
- The Assessor's levy paper work was both organized and detailed, which reduces the possibility of errors in the levy calculations.
- Several of the taxing districts adopted resolutions authorizing an increase; however, in some instances, the district's resolution did not fully comply with the requirements of RCW 84.55.120.

Within the scope of this audit, the Assessor calculated the levies correctly.

Findings and Recommendations

Resolutions and Ordinances

Several of the taxing districts adopted resolutions authorizing an increase; however, in some instances, the districts' resolutions did not fully comply with the requirements of RCW 84.55.120.

RCW 84.55.120 states in part: *“the ordinance shall specifically state for each year the dollar increase and percentage change in the levy from the previous year.”*

This means the resolution adopted by the taxing district must state the increase from the actual amount levied during the previous year in terms of both a dollar and percentage amount.

The City of Stevenson and the Skamania Public Hospital Emergency Medical Services resolution did not state the correct dollar increase as compared to the percentage increase. Moreover, the hospital districts resolution lists the dollar amount increase over the highest lawful levy, rather than the prior year's actual levy.

Recommendation

The Department recommends the Assessor take the following actions:

Continue educating taxing districts regarding the requirements for increasing their levies over the previous year's levy amount. Specifically, resolutions authorizing increases should state both the dollar increase and the percentage increase in terms of the previous year's levy. The education and assistance provided to the taxing districts will help ensure future understanding and adherence to the statutory requirements previously outlined in this report.

Reference:

- RCW 84.55.120
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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
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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
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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](#)
-

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: Skamania 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														1,882,284	1.405136	0.000000
2012	2013	1,882,284	1%	1,901,107	29,783,409	41,850	-	-	1,942,957	1,346,748,598	1.800000	2,424,147	1,942,957	-	1,942,957	1.442702	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	1,882,284	1%	1,901,107	41,850	-	0	1,942,957	1,942,957	1,942,957	2,424,147	1,942,957	1,942,957	1.442702	1.442702	0	

Highest Lawful Levy Calculation: Skamania County Road																	
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														1,527,858	1.446196	0.000000
2012	2013	1,527,857	1%	1,543,136	28,186,513	40,763	-	-	1,583,899	1,065,256,581	2.250000	2,396,827	1,583,899	-	1,583,899	1.486871	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	1,527,857	1%	1,543,136	40,763	-	0	1,583,899	1,583,899	1,583,899	2,396,827	1,583,899	1,583,899	1.486871	1.486871	0	

Highest Lawful Levy Calculation: City of North Bonneville																	
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														191,107	2.414039	0.000000
2012	2013	191,107	1%	193,018	929,195	2,243	-	-	195,262	80,061,259	3.100000	248,190	195,262	-	195,262	2.438901	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	191,107	1%	193,018	2,243	-	0	195,262	195,262	195,262	248,190	195,262	195,262	2.438901	2.438901	0	

Annexed to the Library at a rate of \$.50 per \$,1000 of assessed value

Highest Lawful Levy Calculation: City of Stevenson																	
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														407,837	1.999758	0.000000
2012	2013	408,134	1%	412,216	667,701	1,335	-	-	413,551	201,430,758	3.100000	624,435	413,551	-	413,551	2.053067	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	407,837	1.07351%	412,216	1,335	-	0	413,551	413,551	413,551	624,435	413,551	413,551	2.053067	2.053067	0	

Annexed to the Library at a rate of \$.50 per \$,1000 of assessed value

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														210,410	0.763796	0.000000
2012	2013	210,410	1%	212,514	2,555,395	1,952	-	-	214,466	266,322,487	1.000000	266,322	214,466	-	214,466	0.805287	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	210,410	1%	212,514	1,952	-	0	214,466	214,466	214,466	266,322	214,466	214,466	0.805287	0.805287	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														139,729	0.910295	0.000000
2012	2013	147,405	1%	148,879	1,407,600	1,281	-	-	150,160	152,617,656	1.000000	152,618	150,160	-	142,408	0.933100	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	139,729	1%	141,126	1,281	-	0	142,408	150,160	142,408	152,618	142,408	142,408	0.933100	0.933100	0	

Highest Lawful Levy Calculation: Fire District 5																	
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														78,591	0.900000	0.000000
2012	2013	78,590	1%	79,376	483,200	435	-	-	79,811	87,185,896	1.000000	87,186	79,811	-	79,811	0.915414	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	78,590	1%	79,376	435	-	0	79,811	79,811	79,811	87,186	79,811	79,811	0.915414	0.915414	0	

Highest Lawful Levy Calculation: Port of Skamania																	
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														241,035	0.304967	0.000000
2012	2013	268,772	1%	271,459	4,473,960	1,364	-	-	272,824	777,196,053	0.450000	349,738	272,824	-	242,399	0.311889	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	241,035	1%	243,445	1,364	-	0	244,810	272,824	242,399	349,738	242,399	242,399	0.311889	0.311889	0	

Highest Lawful Levy Calculation: Skamania County Public Hospital																	
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											-	-		639,782	0.477660	0.000000
2012	2013	639,781	1%	646,179	29,783,409	14,225	-	-	660,404	1,346,748,598	0.500000	673,374	660,404	-	660,404	0.490369	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	639,781	1%	646,179	14,225	-	0	660,404	660,404	660,404	673,374	660,404	660,404	0.490369	0.490369	0	

Highest Lawful Levy Calculation: Skamania Public Hospital 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											-	-		334,894	0.249999	0.000000
2012	2013	340,530	1%	343,935	29,783,409	7,446	-	-	351,381	1,346,748,598	0.250000	336,687	336,687	-	336,687	0.250000	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	334,894	1%	338,243	7,446	-	0	345,688	351,381	351,381	336,687	336,687	336,687	0.250000	0.250000	0	

Voters authorized an EMS levy beginning in 2010 for six years at a rate of \$.25 per \$1,000 of assessed value

Highest Lawful Levy Calculation: Public Utility District No. 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											-	-		466,078	0.347930	0.000000
2012	2013	474,461	1%	479,206	29,783,409	10,363	-	-	489,568	1,346,748,598	0.450000	606,037	489,568	-	481,101	0.357232	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	466,078	1%	470,739	10,363	-	0	481,101	489,568	481,101	606,037	481,101	481,101	0.357232	0.357232	0

Highest Lawful Levy Calculation: Skamania Cemetery District																	
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											-	-		106,183	0.079266	0.000000
2012	2013	106,184	1%	107,246	29,783,409	2,361	-	-	109,607	1,346,748,598	0.112500	151,509	109,607	-	109,060	0.081386	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	106,184	1%	107,246	2,361	-	0	109,606	109,606	109,606	151,509	109,606	109,606	0.081386	0.081386	0

Highest Lawful Levy Calculation: Skamania County State Levy																	
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	Levy Rate	Limit Per State Letter Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2012	2013	-	-	-	-	-	-	-	-	1,346,281,534	-	-	-	-	3,264,741	2.425006	
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	-	-	-	-	-	-	-	-	3,264,741	-	3,264,741	3,264,741	2.425006	2.425006	0	

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

Excess Levy Calculation: Home Valley Water District												
Ballot Data		Department Calculations										
Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	DOR Levy Rate	Total County AV x Rate	County Levy Rate	Skamania County Levy	Over/Under	
M & O	2013	12,500	-	12,500	36,551,509	147,325	36,698,834	0.340610	12,500	0.340610	12,500	-
Excess Levy Calculation: Skamania School District No. 2												
Ballot Data		Department Calculations										
Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	DOR Levy Rate	Total County AV x Rate	County Levy Rate	Skamania County Levy	Over/Under	
M & O	2013	175,000	-	175,000	115,688,774	14,628,110	130,316,884	1.342880	175,000	1.342880	175,000	-
Excess Levy Calculation: Mount Pleasant School District No. 029												
Ballot Data		Department Calculations										
Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	DOR Levy Rate	Total County AV x Rate	County Levy Rate	Skamania County Levy	Over/Under	
M & O	2012	100,000	-	100,000	40,845,231	85,190	40,930,421	2.443170	100,000	2.443170	100,000	-
Excess Levy Calculation: Stevenson-Carson School District No. 303												
Ballot Data		Department Calculations										
Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	DOR Levy Rate	Total County AV x Rate	County Levy Rate	Skamania County Levy	Over/Under	
M & O	2013	1,517,500	-	1,517,500	701,463,930	49,577,947	751,041,877	2.020526	1,517,500	2.020526	1,517,500	-