



# Wahkiakum County Levy Audit

A Summary Report

12/11/2013  
Department of Revenue, Property Tax Division

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## Overview

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**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.

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**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.

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**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.

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

- Wahkiakum County and Road
- Wahkiakum County Emergency Medical Service (EMS)
- Town of Cathlamet
- Port District No. 1
- Fire Districts: 2 and 4
- Cemetery Districts: 1 and 2
- School Districts: Naselle No. 155 and Wahkiakum No. 200

# Executive Summary

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

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**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.

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

- The Assessor (in his levy computation worksheets) listed several budget amounts more or less than what was actually certified by the taxing districts.
- Two taxing districts highest lawful levy limits are incorrect.
- The Town of Cathlamet ordinance did not list a dollar amount or percentage increase over the prior year's levy.
- The Road District certified budget did not include the \$200,000, levy shift to the County General Fund.

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**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

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**In this section** The Department identified three 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.

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

- The Assessor is required to use the actual amount certified to him when calculating the levy rate for all taxing districts levies. (RCW 84.52.020)
- When calculating a taxing district's levy limit for a regular levy, the Assessor must apply the limit factor to the district's correct highest lawful levy since 1985. (RCW 84.55.092, RCW 84.55.010 and WAC 458-19-020)
- In order to increase the Town of Cathlamet levy, the city council is required to adopt a separate ordinance or resolution specifically authorizing the increase in terms of both dollars and percentage. (RCW 84.55.120)

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

- The Department recommends the county legislative authority certify a budget or budget estimate, for the Road District, reflecting the road shift amount.

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## Budget and Levy Certifications

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**Requirement** The Assessor is required to use the actual amount certified to him when calculating the levy rate for all taxing districts levies. (RCW 84.52.020)

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**What the law says** RCW 84.52.020 requires most taxing districts to certify a budget or budgets estimate to the county legislative authority on or before November 30 so that the assessor can determine the final levy amounts and rates.

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**What we found** During the levy audit we discovered that the Assessor (in his levy computation worksheets) lists several budget amounts either more or less than what was actually certified by the taxing districts. The Assessor must enter the budget request amount as certified to him.

The following table illustrates our concerns:

Taxing District	Certified Levy Amount	Assessor's amount as listed in his levy computation worksheets
Wahkiakum EMS	\$94,834	\$105,000
Town of Cathlamet	\$71,013	\$71,000
Fire District No. 4	\$74,085	\$74,500
Cemetery District No. 1	\$13,600	\$13,500
Cemetery District No. 2	\$2,510	\$2,500

### **Wahkiakum County General Fund**

The Assessor excluded the amount for the Mental Health earmarked fund from the total certified budget amount adopted in Resolution No. 13-13, on January 15, 2013. The earmarked funds should be included in the calculation for the County General Fund.

Once the County General levy is calculated, the Assessor allocates revenue to the earmarked funds based on the budget amount and statutory limitations. The Assessor should not calculate separate levy limits for the Veterans' Assistance Fund or County Mental Health Fund.

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## Budget and Levy Certifications, Continued

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**Action needed to meet requirement**

The Assessor must take the following actions:

- Include the actual levy amounts as certified by the taxing districts in your levy limit computation worksheets.
  - Do not calculate separate levy limits for the earmarked funds.
  - Encourage the taxing district to use the Department's current version of the Levy Certification form [REV 64 0100](#)
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**Why it is important**

Taxing district officials must follow specific procedures in order to levy property tax. Thus, the Assessor must acknowledge the taxing district's levy amount as specified in their budgets or levy certificate.

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# Highest Lawful Levy

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**Requirement** When calculating a taxing district's levy limit for a regular levy, the Assessor must apply the limit factor to the district's correct highest lawful levy since 1985. (RCW 84.55.092, RCW 84.55.010 and WAC 458-19-020)

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**What the law says** RCW 84.55.092 requires assessors to calculate a district's regular property tax levy limit based on the allowable levy since 1985 had the district's levy been set at the full amount allowed under chapter 84.55 RCW.

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**What we found** The Assessor did not calculate the levy limit for the Wahkiakum County General Fund and the Wahkiakum County EMS based on the highest lawful levy since 1985 for these districts.

Wahkiakum County General Fund

During the levy audit we discovered that the Assessor applied the limit factor to the incorrect highest lawful levy amount. It is unclear why the Assessor used \$485,243, rather than \$491,597 in his levy limit calculation. For the 2013 tax year, after additional amounts for new construction, and state assessed utility value, the district's levy limit is \$503,590, rather than \$497,075.

Wahkiakum County EMS

For the 2013 tax year, the Assessor should have used the 2012 highest lawful beginning amount of \$116,603, rather than \$118,605.

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**Action Needed to Meet the Requirement** The Assessor must take the following actions:  
Calculate the district's levy limit for the 2014 tax year based on the following highest lawful levy amounts since 1985:

Taxing District	Highest Lawful Levy Since 1985
Wahkiakum General Fund	\$503,590
Wahkiakum County EMS	\$116,603

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**Why is it important** The Assessor must use the correct highest lawful levy limit since 1985 to ensure the future levy limits are calculated correctly.

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# Town of Cathlamet

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**Requirement** In order to increase the Town of Cathlamet levy, the city council is required to adopt a separate ordinance or resolution specifically authorizing the increase in terms of both dollars and percentage. (RCW 84.55.120)

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**What the law says** RCW 84.55.120 requires that governing boards of taxing districts must adopt a resolution or an ordinance in order to increase the levy over the previous year's levy, excluding increases from new construction, improvements, locally-assessed wind turbines, and changes in state-assessed property values.

The purpose of adopting a resolution is twofold:

- First, by adopting a resolution, the district is allowed to increase its levy up to 1 percent from the highest lawful levy since 1985.
- Second, the resolution provides disclosure of the amount by which a taxing district is increasing its levy over the prior year's levy.

Districts should adopt a separate resolution (authorizes an increase) from their budget certification (states the total amount to be levied).

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**What we found** During the levy review we discovered the following:

- Ordinance No. 556-12, adopted on November 19, 2012, did not list a dollar amount or percentage increase over the prior year's levy.
- The city council did not adopt a separate budget from their resolution.
- In addition, the Assessor levied \$71,000, rather than certified budget amount of \$71,013, a difference of \$13.
- The certified levy rate should have been \$1.63364087, rather than a levy rate of \$1.63338133.

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

- Advise the Town to adopt a separate ordinance or resolution specifically authorizing the increase in terms of both dollars and percentage.

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## Town of Cathlamet, Continued

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- Encourage the Town to use the Department's current version of the Resolution/Ordinance form REV 64 0101.
  - Include the actual levy amount as certified by the town in your levy limit computation worksheets.
  - For the 2014 tax year the levy rate to be applied to new construction, improvements to property, newly constructed wind turbines, and the increase in value of state assessed property is \$1.633640.
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**Why is it important**

A taxing district's resolution or ordinance provides public disclosure of the amount by which a taxing district is increasing its levy.

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# Road Levy Shift

**Recommendation** The Department recommends the county legislative authority certify a budget or budget estimate, for the Road District, reflecting the road shift amount.

**What we found** On January 15, 2013, the county legislative authority adopted Resolution No. 15-13, which did not reflect the road shift levy amount.

The county legislative authority did however adopt the following resolutions:

Resolution No.	Description
177-12	Road Levy – Authorizing a zero percent increase for the 2012 levy over the prior year’s levy
176-12	County General Levy – Authorizing a zero percent increase for the 2012 levy over the prior year’s levy
13-13	County General Levy – Levy Certification 2013 tax year, \$481,434 and a \$200,000 shift of funds
15-13	Road Levy – Levy Certification 2013 tax year, \$323,123.41
16-13	Certification of all levy requests within Wahkiakum County – Referencing \$681,434 (including a shift) for the County General levy and \$323,123.41 for the Road levy

The taxing districts certified the following levy amounts:

Wahkiakum County Road	\$323,123
Wahkiakum County General Levy	\$481,434
Total	\$804,557

The Assessor levied these amounts on behalf of the districts:

Wahkiakum County Road	\$323,123
Wahkiakum County General Levy	\$681,434
Total	\$1,004,557

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## Road Levy Shift, Continued

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**What we found**  
(continued)

There is a difference of \$200,000 between the amount certified and the amount levied. However, when reading all of the documentation adopted by the county legislative authority together, we believe the intent was to levy \$523,123 for the Road District and then shift \$200,000 to the General Fund.

Moreover, Resolution No. 16-13, references a diversion of county road funds to the general fund for purpose of traffic enforcement. These are two different processes, the road shift is involved in the levy calculations, and the diversion is outside of the levy process.

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**What our concern is**

For the 2013 tax year the documents adopted by the county legislative authority were unclear and incomplete.

Before the Road District can shift property taxes to the General Fund, they must first request the funds be levied. Moreover, the total amount levied by the two districts prior to the shift cannot exceed the total amount levied for the districts after the shift.

Reading the resolutions independently, it could be interpreted an overlevy in the amount of \$200,000 occurred for the Road District since there is no mention of funds to be shifted to another levy.

Reading all the resolutions together, along with the Board of Wahkiakum County Commissioners Regular Meeting Minutes from November 13, 2012, it could be interpreted the levy amount for the Road District should have been \$523,123 less \$200,000 that was shifted to the County General Levy.

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**Recommendation**

The Department recommends the Assessor take the following actions:

- Advise the county legislative authority to approve budgets for both the General Fund and Road Fund district including the levy shift amounts.
  - Encourage the county legislative authority to list clear and concise explanatory language describing the financial relationship between the Road Fund and the County General Fund in their resolutions.
  - Calculate the taxing districts levy limits before the shift occurs. Then shift the funds to the General fund (in the amounts approved by the county legislative authority.)
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## Road Levy Shift, Continued

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**Why is it important**

Proper certification of the district's resolutions and budgets enhances government transparency. When shifting funds from the Road District to the General Fund, the Road District must actually levy the funds first before there are any funds to shift. If this information had been included within Resolution No. 15-13 a more transparent audit trail would exist.

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# Regular Levy Limitations

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## 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.
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## 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.

<b>If the district's population is...</b>	<b>Then the limit factor is...</b>
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
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**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](http://dor.wa.gov/Docs/Pubs/Prop_Tax/LevyManual.doc), (chapter 3)
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**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>
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**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>
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## **\$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, the voters adopted a Constitutional limit of 1 percent. 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

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## Types of Refunds

There are two types of refunds:

- Adjudicated
- Administrative

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

<b>If the refund is a...</b>	<b>Then...</b>	<b>And...</b>
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)
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## Excess Levy

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### 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
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### 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)

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**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.

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**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.

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**Tax base**

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

<b>If the levy type is...</b>	<b>Then use this percentage of TAV in the tax base...</b>
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

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**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.

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

<b>When the taxing district submits...</b>	<b>Then...</b>
a certified budget but no resolution	the district’s levy is the lesser of the following: <ol style="list-style-type: none"> <li>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,</li> <li>2. Current year’s certified budget,</li> <li>3. Levy limit (zero percent increase),</li> <li>4. Statutory maximum amount.</li> </ol>
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"> <li>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,</li> <li>2. Current year’s certified budget,</li> <li>3. Levy limit (up to 1 percent depending on the population of the district),</li> <li>4. Statutory maximum amount.</li> </ol>
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: Wahkiakum 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														777,620	1.80036673	0.000000
2012	2013	491,597	1%	496,513	3,931,235	7,078	-	-	503,590	379,336,902	1.800000	682,806	503,590	-	681,434	1.79638204	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 Pre-Shift	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	477,620	0%	477,620	7,078	-	0	484,698	503,590	481,434	682,806	481,434	200,000	681,434	681,434	1.79638204	0

Highest Lawful Levy Calculation: Wahkiakum 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														220,984	0.60047600	0.000000
2012	2013	541,976	1%	547,395	3,562,822	2,139	-	-	549,535	335,867,642	2.250000	755,702	549,535	-	323,123	0.96205579	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	Budget According to Resolution No's. 13-13 & 13-15	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	520,984	0%	520,984	2,139	-	0	523,123	549,535	523,123	755,702	523,123	200,000	323,123	323,123	0.96205457	0

Highest Lawful Levy Calculation: Wahkiakum County 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											-	-		107,701	0.24935175	0.000000
2012	2013	116,603	1%	117,769	3,931,235	980	-	-	118,749	379,336,902	0.250000	94,834	94,834	-	94,834	0.25000000	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	107,701	0%	107,701	980	-	0	108,681	118,749	94,834	94,834	94,834	94,834	0.25000000	0.25000000	0	

Voters authorized a six year EMS levy beginning in 2009 for \$0.25 per \$1,000 of assessed value.

Highest Lawful Levy Calculation: Town of Cathlamet																	
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											-	-		70,088	1.09667500	0.000000
2012	2013	70,088	1%	70,788	474,300	520	-	-	71,309	43,469,260	3.375000	146,709	71,309	-	71,000	1.63333813	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	70,088	1%	70,788	520	-	0	71,309	71,309	71,013	146,709	71,013	71,000	1.63333813	1.63364087	-13	

Highest Lawful Levy Calculation: Port 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											-	-		60,796	0.26637305	0.000000
2012	2013	60,797	1%	61,405	2,538,200	676	-	-	62,081	173,741,701	0.450000	78,184	62,081	-	61,889	0.35621269	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	60,796	1%	61,404	676	-	0	62,080	62,081	61,889	78,184	61,889	61,889	0.35621269	0.35621269	0	

Highest Lawful Levy Calculation: Wahkiakum 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	-	-	-	-	-	-	-	-	378,651,102		872,342	-	-	872,342	2.30381476	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	-	-	-	-	-	-	-	-	872,342	872,342	872,342	872,342	2.30381476	2.30381476	0	

Highest Lawful Levy Calculation: Fire District 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														21,260	0.72703063	0.000000
2012	2013	21,260	1%	21,473	90,800	66	-	-	21,539	29,381,732	1.000000	29,382	21,539	-	21,538	0.73305719	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	21,260	3.48%	22,000	66	-		22,066	21,539	22,000	29,382	21,539	21,538	0.73305719	0.73306297	-1	

\$21,538.66/29,381,732 = .73306297

Highest Lawful Levy Calculation: Fire District 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														72,608	0.53031425	0.000000
2012	2013	72,608	1%	73,334	1,417,400	752	-	-	74,086	105,448,407	1.000000	105,448	74,086	-	74,086	0.70257827	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	72,608	1%	73,334	752	-	0	74,086	74,086	74,086	105,448	74,086	74,086	0.70257827	0.70257825	0	
Excess Levy Calculation:																	
Ballot Data																	
Type & 1st Ye	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	DOR Levy Rate	Total County AV x DOR Rate	County Levy Rate	County Levy	Over/Under Levy						
Bond 2013	30,049		30,049	101,837,052	246,949	102,084,001	0.29435896	30,049	0.29435896	30,049	-						



Highest Lawful Levy Calculation: Cemetery 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														13,309	0.04054708	0.000000
2012	2013	13,309	1%	13,442	2,966,976	120	-	-	13,562	274,585,135	0.112500	30,891	13,562	-	13,500	0.04916508	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	13,309	0.56%	13,383	120	-	0	13,504	13,562	13,600	30,891	13,504	13,500	0.04916508	0.04917870	-4	

Highest Lawful Levy Calculation: Cemetery District 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														2,488	0.07583221	0.000000
2012	2013	2,502	1%	2,527	90,800	7	-	-	2,534	32,842,030	0.112500	3,695	2,534	-	2,500	0.07612197	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	2,488	1%	2,513	7	-	0	2,520	2,534	2,513	3,695	2,513	2,500	0.07612197	0.07651780	-13	

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

Excess Levy Calculation: Naselle-Grays River School District #155 (joint w/Pacific County which is the parent and set the levy rate)													
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	County Levy	Over/Under		
M & O	2013	271,533	-	271,533	67,922,782	16,173,698	84,096,480	3.22882551	271,533	3.22882542	271,533	0	
Excess Levy Calculation: Wahkiakum School District #200													
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	County Levy	Over/Under		
M & O	2011	967,000	-	967,000	301,325,910	50,710,992	352,036,902	2.74687112	967,000	2.74687112	967,000	0	
Bond	na	210,000	-	210,000	301,325,910	101,421,983	402,747,893	0.52141799	210,000	0.52141799	210,000	0	