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# Washington Department of Revenue Property Tax Division

## 2023 Tax Year Whitman County Levy Audit A Summary Report



# Table of Contents

Overview.....	3
Executive Summary .....	4
Requirement No. 1 – Fire protection district statutory maximum rate limit.....	6
Requirement No. 2 – Cemetery District No. 2.....	8
Requirement No. 3 – Cemetery District No. 3.....	10
Requirement No. 4 – Cemetery District No. 5.....	12
Requirement No. 5 – Authorized increase over the district’s prior year’s levy .....	14
Requirement No. 6 – Cemetery District No. 6.....	16
Requirement No. 7 – Town of Colton.....	18
Requirement No. 8 – Whitman County General and County Road levies.....	20
Requirement No. 9 – Town of Uniontown .....	22
Recommendation No. 1 – State School Levy Part 1 .....	25
Recommendation No. 2 – Date stamp receipt of information.....	26
Recommendation No. 3 – Maintain independent files for levy limit documents.....	27
Next Steps.....	28
Appendix A .....	29
Appendix B.....	30
Appendix C.....	31
Appendix D .....	32
Appendix E.....	33
Appendix F.....	37
Appendix G .....	38
Appendix H .....	39

# Overview

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## Purpose

The Whitman County Assessor (Assessor) discovered levy errors following the certification of the 2023 tax year roll to the Whitman County Treasurer (Treasurer). The Assessor requested the Department of Revenue (Department) to review the 2023 tax year levy calculations and levy processes and procedures to ensure compliance with state statutes and regulations.

## Method of Calculation

The Department calculated the levy limitations and levy rate for all taxing districts, except local school districts and earmarked funds, for the 2023 tax year. To determine whether an error occurred, the Department compared the amount levied for each district with the lesser of 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

The Department used the following information during the review:

- Resolutions/Ordinances adopted by the districts.
- Levy certification from the county legislative authority (RCW 84.52.070).
- Tax roll certification to the county treasurer and abstract of the tax roll to the county auditor.
- Ballot measures.
- Levy limit worksheets.
- \$5.90 aggregate and 1% constitutional limits.

We did not review every taxing district's levy. We audited all districts with the exception of local school districts. The scope of the audit did not include the review of earmarked funds.

# Executive Summary

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## Introduction

The primary purpose of a levy audit by the Department is to assist the Assessor in successfully performing the duties associated with levying property taxes for the districts within the county.

An effective audit of levy calculations consists of gathering information from the Assessor's Office to determine the level of compliance with laws and rules, the accuracy of levy calculations, and the effectiveness of record keeping.

## Categories of Results

The Department has completed its review and grouped the results into two categories:

- The first category, *Requirements*, is of the greatest urgency for effective administration by the Assessor. A change is required to adhere to the law.
- The second category, *Recommendations*, requires the attention of the Assessor. The Department believes the Assessor could improve their performance and service to the public by making voluntary changes in procedures.

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

## Results

The Department identified nine requirements and three recommendations directed toward improving the accuracy of the levy process.

We have listed a summary of these items in the Requirements and Recommendations sections.

## Executive Summary, continued

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### Requirements

1. The Assessor is required to determine the statutory maximum rate limit for the fire district using the levy rate of \$1.50 per \$1,000 assessed value, unless the district levies a benefit assessment charge. If the fire district has a benefit assessment charge, then the statutory maximum rate limit is \$1.00 per \$1,000 assessed value.
2. The Assessor is required to levy the excess levy amount that has been certified to the Assessor's Office.
3. The Assessor is required levy no more than what has been properly certified to the Assessor's Office.
4. The Assessor is required to calculate the levy limitations as required by law and levy the lesser of those limitations on behalf of the taxing district.
5. The Assessor is required to apply the dollar and percentage increase, as authorized in the district's ordinance or resolution, to the prior year's levy. The Assessor is required to apply a 100% limit factor to the highest lawful levy since 1985, when a district does not adopt a resolution or ordinance authorizing an increase over the prior year.
6. The Assessor is required to levy no more than what has been properly certified to the Assessor's Office.
7. The Assessor is required to levy what has been properly certified to the Assessor's Office.
8. The Assessor must apply a 100% levy limit factor to a regular levy's highest lawful levy since 1985 when the district does not adopt a resolution or ordinance authorizing an increase over the prior year's levy amount.
9. The Assessor is required to levy the lesser of the voter approved levy rate, for the first year of the lid lift, or the taxing district's certified levy request.

### Recommendations

1. The Department recommends the Assessor should not complete a levy limit worksheet with the following levy limitations for the State School levies: 1) 101% growth limit, 2) Statutory maximum rate limit, and 3) Authorized increase over the prior year's levy.
2. The Department recommends the Assessor date stamp documents received from other entities.
3. The Department recommends the Assessor maintain a separate filing system for all levy documents, rather than relying on a shared file where multiple county offices has access to the files. This separate system could include either electronically filed documents or printed documents.

## Requirement No. 1 – Fire protection district statutory maximum rate limit

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### Requirement

The Assessor is required to determine the statutory maximum rate limit for the fire district using the levy rate of \$1.50 per \$1,000 assessed value, unless the district levies a benefit assessment charge. If the fire district has a benefit assessment charge, then the statutory maximum rate limit is \$1.00 per \$1,000 assessed value.

### What the law says

Fire districts may levy up to three \$0.50 regular property taxes, for a total of \$1.50 per \$1,000 assessed value (RCW 52.16.130, 52.16.140, 52.16.160).

A fire protection district that imposes a benefit charge, cannot impose the \$0.50 per \$1,000 assessed value levy under RCW 52.16.160 (RCW 52.18.065).

During the 2017 Regular Legislation Session, House Bill (HB) 1166 was adopted into law. This bill removed the requirement for a fire protection district to have a full-time paid employee or contract with another municipal corporation for the services of a full-time paid employee, before they are able to levy the \$0.50 per \$1,000 assessed value in RCW 52.16.160 (HB 1166).

### What we found

The Assessor used a \$1.00 per \$1,000 assessed value levy rate to determine the statutory maximum rate limit for all fire protection districts.

The use of this incorrect statutory maximum levy rate resulted in a \$1,743.63 underlevy for Fire District No. 10. See Appendix A for detailed levy limit calculations.

### Action needed to meet requirement

The Assessor is required to take the following actions:

- Notify the taxing district of the underlevy error. If the correction in the succeeding year will cause a hardship for either the taxing district or taxpayers, the district may request the correction be made on a proportional basis over a period of no more than three years.
- Begin the levy error correction with the 2023 levy limit calculations for the 2024 tax year. When calculating the district's levy capacity due to new construction, etc., use the levy rate that would have been certified if the error had not occurred in the prior year, \$1.012409785769 per \$1,000 assessed value.
- Use the actual amount levied from the 2023 tax year of \$140,504.44, in the levy calculations for the 2024 tax year, when calculating the taxing district's authorized increase over the prior year's levy. This amount includes the levy error.
- Use the levy's highest lawful levy of \$142,302.13 when calculating the 2024 tax year levy limit.

- Due to the timing of the final audit report, if the Assessor does not have time to coordinate the underlevy error correction with the taxing district, implement the levy reduction during the 2024 levy calculations for the 2025 tax year.

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

By calculating the levy limitations as required by law and levying the lesser of those limitations, the Assessor will not levy more or less than statutes allow on behalf of the taxing district and ensure taxpayers pay the correct amount of property tax.

## Requirement No. 2 – Cemetery District No. 2

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### Requirement

The Assessor is required to levy the excess levy amount that has been certified to the Assessor's Office.

### What the law says

Most taxing districts are required to certify a budget or estimate of the amount of property tax they wish to levy to the county legislative authority on or before November 30 (RCW 84.52.020).

The county legislative authority is required to certify to the county assessor the amount to be levied for most taxing districts on or before the first Monday in December, for district purposes, and on or before December 15, for county purposes. If the certification is made after these deadlines, and the assessor has certified the assessed values to the taxing districts at least 12 business days before November 30, the assessor may not levy any more than the certified levy amount for the previous year for the district (RCW 84.52.070).

When an assessor serves as an acting officer for a taxing district, as long as the district has authorized an increase to the amount of the levy for all properties, the county assessor has the tools to set a final levied amount per RCW 84.52.010(1) (*City of Spokane v. Horton*, 189 Wash.2d 696, 715 (2017); *State v. Turner*, 113 Wash. 214, 217-18 (1920)).

With voter approval, most taxing districts may levy an annual excess levy. Only fire and school districts have authority to levy an excess levy for a period greater than one year (Article VII Section 2(a) Constitution).

When a levy error has occurred, the assessor must correct the amount of the error by making appropriate adjustments to the levy for the taxing district in the succeeding year. If the error correction will cause hardship for either the district or taxpayers, the district may choose to make the adjustment on a proportional basis over a period of not more than three consecutive years. The correction of an error cannot be made for any period more than three years preceding the year in which the error is discovered. If the district does not levy a property tax in the year the error is discovered, or for a period of more than three years subsequent to the year the error was discovered, the correction cannot be made (RCW 84.52.085).

### What we found

Cemetery District No. 2 asked the voters to approve Proposition No. 1, a \$90,000 excess levy in the November 2022 election. The Whitman County Auditor certified that 67.86% of the voters approved the proposition and 32.14% of the voters rejected the proposition.

Cemetery District No. 2 asked the voters to approve Proposition No. 1 on the November 2023 ballot asking the voters to approve a one-year excess levy in the amount of \$90,000 for the 2024 tax year. The Secretary of State's website indicated that 68.09% of the voters approved the proposition and 31.91% of the voters rejected the proposition.



The 2023 tax year certification of levy request amounts from the Whitman County Legislative Authority to the Assessor did not include a levy amount for Cemetery District No. 2. While the actual certification did not include the levy request amount for the district, the district completed, and the Assessor provided, a copy of their certified levy request amount to the Whitman County Legislative Authority to the Assessor. This certification is dated November 28, 2022, and requests a \$90,000 regular levy and no excess levies.

The district adopted Ordinance/Resolution No. 2022-04 on November 8, 2022, which authorized a \$281.26 increase over their prior year's regular property tax levy, which also represents a 1% increase over the prior year's regular levy. Based on levy limit worksheets that the Assessor provided the Department over the last several years, the district has not levied a regular levy in the past six years, possibly more. Reading the election information and certification information together, the Department believes it was the district's intent to levy a \$90,000 excess levy, not a \$90,000 regular levy.

The Assessor levied a \$60,000 excess levy for the district, resulting in a \$30,000 underlevy error. See Appendix B for levy limit calculations.

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

The Assessor is required to take the following actions:

- Notify the taxing district of the underlevy error. If the correction in the succeeding year will cause a hardship for either the taxing district or taxpayers, the district may request the correction be made on a proportional basis over a period of no more than three years.
- The underlevy correction can only be made in another voter approved excess levy. If the district chooses to make the levy error correction over a period of more than one year, the voters must approve another excess levy for the 2025 and or 2026 tax years to complete the levy error correction.
- Provide additional education to the taxing district regarding how the adoption of an ordinance or resolution authorizing an increase over the prior year's levy only applies to the district's prior year's regular levy. If the district is levying an excess levy, this documentation is not required.

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

Levying the amount allowed under the different levy limitations, will ensure the Assessor does not levy more or less than statutes allow on behalf of the taxing district and taxpayers pay the correct amount of property tax.

## Requirement No. 3 – Cemetery District No. 3

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### Requirement

The Assessor is required levy no more than what has been properly certified to the Assessor's Office.

### What the law says

Most taxing districts are required to certify a budget or estimate of the amount of property tax they wish to levy to the county legislative authority on or before November 30 to levy for property taxes (RCW 84.52.020).

The county legislative authority is required to certify to the county assessor the amount to be levied for most taxing districts on or before the first Monday in December, for district purposes, and on or before December 15, for county purposes. If the certification is made after these deadlines, and the assessor has certified the assessed values to the taxing districts at least 12 business days before November 30, the assessor may not levy any more than the certified levy amount for the previous year for the district (RCW 84.52.070).

With voter approval, most taxing districts may levy an annual excess levy. Only fire and school districts have authority to levy an excess levy for a period greater than one year (Article VII Section 2(a) Constitution).

When a levy error has occurred, the assessor must correct the amount of the error by making appropriate adjustments to the levy for the taxing district in the succeeding year. If the error correction will cause hardship for either the district or taxpayers, the district may choose to make the adjustment on a proportional basis over a period of not more than three consecutive years. The correction of an error cannot be made for any period more than three years preceding the year in which the error is discovered. If the district does not levy a property tax in the year the error is discovered, or for a period of more than three years subsequent to the year the error was discovered, the correction cannot be made (RCW 84.52.085).

### What we found

Cemetery District No. 3 completed their certified levy request to the Whitman County Legislature on November 15, 2022. They requested a regular levy in the amount of \$16,565.46 for the 2023 tax year. They did not request an excess levy for the 2023 tax year.

The Whitman County Legislative's certification of levy request amounts to the Assessor did not include any levy amounts for Cemetery District No. 3.

The Assessor's levy limit calculation worksheet did not include the district's certified levy request amount of \$16,565.46 for their regular levy. The exclusion of this information in the worksheet results in an overlevy of \$425.80.

The Assessor included an excess levy in the amount of \$16,000 for the district. This levy was not requested by the taxing district, nor was it included in the certification of levy amounts to the Assessor by the Whitman County Legislative Authority. The inclusion of this levy resulted in an excess overlevy of \$16,000.

## Action needed to meet requirement

The Assessor is required to take the following actions:

- Notify the taxing district of the overlevy errors. If the corrections in the succeeding year will cause a hardship for either the taxing district or taxpayers, the district may request the correction be made on a proportional basis over a period of no more than three years.
- Begin the regular levy error correction with the 2023 levy limit calculations for the 2024 tax year. When calculating the district's levy capacity due to new construction, etc., use the levy rate that would have been certified if the error had not occurred in the prior year, which is \$0.765452213740 per \$1,000 assessed value.
- Use the actual amount levied from the 2023 tax year of \$16,991.26, in the levy calculations for the 2024 tax year when calculating the taxing district's authorized increase over the prior year's levy. This amount includes the levy error.
- Use the levy's highest lawful levy of \$20,119.09 when calculating the 2024 tax year levy limit.
- The overlevy correction of the excess levy can only be made in another voter approved excess levy. If the voters do not approve another proposition resulting in an excess levy for the 2024, 2025 or 2026 tax years the correction cannot be made.
- Due to the timing of the final audit report, if the Assessor does not have time to coordinate the overlevy error correction for the regular levy with the taxing district, implement the correction during the 2024 levy calculations for the 2025 tax year. See Appendix C for detailed levy limit calculations.

## Why it's important

By calculating the levy limitations as required by law and levying the lesser of those limitations, the Assessor will not levy more or less than statutes allow on behalf of the taxing district and ensure taxpayers pay the correct amount of property taxes.

## Requirement No. 4 – Cemetery District No. 5

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### Requirement

The Assessor is required to calculate the levy limitations as required by law and levy the lesser of those limitations on behalf of the taxing district.

### What the law says

A cemetery district's annual property tax levy cannot exceed \$0.1125 per thousand dollars assessed value (RCW 68.52.310).

A regular levy's highest lawful levy since 1985, may be increased by 1%, when the district's population is less than 10,000 and the district has adopted an ordinance or resolution authorizing a property tax increase over the prior year's levy. The increase must be stated in both the dollar increase and percentage of change compared to the prior year's levy (RCW 84.55.005 and RCW 84.55.120).

When a levy error has occurred, the assessor must correct the amount of the error by making appropriate adjustments to the levy for the taxing district in the succeeding year. If the error correction will cause hardship for either the district or taxpayers, the district may choose to make the adjustment on a proportional basis over a period of not more than three consecutive years. The correction of an error cannot be made for any period more than three years preceding the year in which the error is discovered. If the district does not levy a property tax in the year the error is discovered, or for a period of more than three years subsequent to the year the error was discovered, the correction cannot be made (RCW 84.52.085).

### What we found

The Assessor's 2023 tax year levy limit calculations included the prior year's levy rate for the 2022 tax year, of \$0.13807261865 per \$1,000 assessed value. This levy rate exceeds the district's statutory maximum rate limit of \$0.1125 per \$1,000 assessed value.

#### 2022 Tax Year

The Assessor's 2022 tax year levy limit worksheet includes an underlevy error correction that was added to the district's lesser limitation, the statutory maximum rate limit for a total levy of \$7,454.06. The Assessor's worksheet included the correction amount in both the levy error correction section of the levy limitation worksheet and the section of the worksheet that is used to identify a county road levy shift of funds to the county general levy. The inclusion of the underlevy amount in the road levy shift calculations, resulted in a levy rate greater than the district's statutory maximum rate limit which is a \$1,404.00 overlevy for the 2022 tax year. This information should not have been included.

### **2023 Tax Year**

The Assessor applied a 101% limit factor to the district's highest lawful levy and a 1% increase or \$62.72 increase to the district's prior year's levy, without having an ordinance or resolution from the district authorizing the increase. These unauthorized increases did not result in a levy error for the 2023 tax year. The unauthorized increase did result in an uncorrected highest lawful levy since 1985. See Appendix D for detailed levy limit calculations.

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

The Assessor is required to take the following actions:

- Notify the taxing district of the overlevy error. If the correction in the succeeding year will cause a hardship for either the taxing district or taxpayers, the district may request the correction be made on a proportional basis over a period of no more than three years.
- Begin the regular levy error correction with the 2023 levy limit calculations for the 2024 tax year. When calculating the district's levy capacity due to new construction, etc., use the levy rate that would have been certified if the error had not occurred in the prior year, which is \$0.1125 per \$1,000 assessed value.
- Use the actual amount levied from the 2023 tax year of \$5,923.27, in the levy calculations for the 2024 tax year when calculating the taxing district's authorized increase over the prior year's levy.
- Use the levy's highest lawful levy of \$6,189.45 when calculating the 2024 tax year levy limit.
- Due to the timing of the final audit report, if the Assessor does not have time to coordinate the overlevy error correction with the taxing district, implement the correction during the 2024 levy calculations for the 2025 tax year.

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

By calculating the levy limitations as required by law and levying the lesser of those limitations, the Assessor will not levy more or less than statutes allow on behalf of the taxing district and ensure taxpayers pay the correct amount of property taxes.

## Requirement No. 5 – Authorized increase over the district’s prior year’s levy

### Requirement

The Assessor is required to apply the dollar and percentage increase, as authorized in the district’s ordinance or resolution, to the prior year’s levy. The Assessor is required to apply a 100% limit factor to the highest lawful levy since 1985, when a district does not adopt a resolution or ordinance authorizing an increase over the prior year.

### What the law says

Property tax increases, other than the state, must not be made without the adoption of a separate ordinance or resolution authorizing a property tax increase over the prior year’s levy amount. Exceptions to this requirement include increases resulting from new construction, improvements to property, certain types of green energy, state-assessed property, and increment value (RCW 84.55.120).

Upon the adoption of an ordinance or resolution authorizing an increase over the prior year’s regular levy, the limit factor is 101%, if the district’s population is less than 10,000. If the district’s population is 10,000 or more, the limit factor is the lesser of 100% plus the implicit price deflator or 101%. If the implicit price deflator is less than 1% and the district’s population is 10,000 or more, the district’s legislative authority may adopt a substantial need resolution authorizing a limit factor up to 101% (RCW 84.55.005 and RCW 84.55.0101).

### What we found

The Assessor applied an incorrect percentage of increase and or dollar increase to the district’s prior year’s levy:

Taxing District	Increase authorized by the taxing district		Increase used by Assessor		Did this result in an overlevy error?	
	\$ Increase	% Increase	\$ Increase	% Increase	Yes	No
Cemetery District No. 6	\$281.26	1%	\$284.86	1%	-	X
Pullman Hospital District No. 1	\$6,600.00	1%	\$6,600.50	1%	-	X
Hospital District No. 4	\$0.00	0%	\$533.21	1%	-	X
Town of Lacross	\$360.00	1%	\$360.26	1%	-	X
Town of Malden	\$0.00	0%	\$5,705.57	1%	-	X
Town of Tekoa	\$0.00	0%	\$724.46	1%	\$724.46	-

See Appendix E for full levy details including the correct highest lawful levy for the taxing district(s).

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

The Assessor is required to take the following actions:

- Apply the dollar increase and percentage of change amounts approved by the taxing districts to the district's prior year's levy as authorized by the taxing district.
- When a taxing district does not authorize an increase over the prior year's levy, apply the levy limit factor of 100% to the highest lawful levy since 1985.
- Notify the taxing district of the overlevy error.
- Due to the timing of the final audit report, if the Assessor does not have time to coordinate the overlevy error correction with the taxing district, implement the correction during the 2024 levy calculations for the 2025 tax year.

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

By calculating the levy limitations as required by law and levying the lesser of those limitations, the Assessor will not levy more or less than statutes allow on behalf of the taxing district and ensure taxpayers pay the correct amount of property taxes.

## Requirement No. 6 – Cemetery District No. 6

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### Requirement

The Assessor is required to levy no more than what has been properly certified to the Assessor’s Office.

### What the law says

Most taxing districts are required to certify a budget or estimate of the amount of property tax they wish to levy to the county legislative authority on or before November 30 to levy for property taxes (RCW 84.52.020).

The county legislative authority is required to certify to the county assessor the amount to be levied for most taxing districts on or before the first Monday in December, for district purposes, and on or before December 15, for county purposes. If the certification is made after these deadlines, and the assessor has certified the assessed values to the taxing districts at least 12 business days before November 30, the assessor may not levy any more than the certified levy amount for the previous year for the district (RCW 84.52.070).

With voter approval, most taxing districts may levy an annual excess levy. Only fire and school districts have authority to levy an excess levy for a period greater than one year (Article VII Section 2(a) Constitution).

When a levy error has occurred, the assessor must correct the amount of the error by making appropriate adjustments to the levy for the taxing district in the succeeding year. If the error correction will cause hardship for either the district or taxpayers, the district may choose to make the adjustment on a proportional basis over a period of not more than three consecutive years. The correction of an error cannot be made for any period more than three years preceding the year in which the error is discovered. If the district does not levy a property tax in the year the error is discovered, or for a period of more than three years subsequent to the year the error was discovered, the correction cannot be made (RCW 84.52.085).

### What we found

The taxing district completed their certified levy request to the Whitman County Legislature on November 8, 2022. They requested a regular levy in the amount of \$28,406.41 for the 2023 tax year. They did not request an excess levy for the 2023 tax year.

The Whitman County Legislature’s certification of levy amounts to the Assessor included a \$28,406.41 regular levy and no excess levy for the 2023 tax year.

The Assessor levied the requested regular levy and a \$205,000 excess levy on behalf of the district. This resulted in a \$205,000 overlevy.

The taxing district placed Proposition No. 1 on the November 2023 ballot asking the voters to approve a one-year excess levy in the amount of \$212,500 for the 2024 tax year. According to the Secretary of State’s website, 69.73% of the voters approved the proposition and 30.27% of the voter rejected the proposition.

See Appendix E for levy calculation details.



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

The Assessor is required to take the following actions:

- Notify the taxing district of the overlevy error. If the correction in the succeeding year will cause a hardship for either the taxing district or taxpayers, the district may request the correction be made on a proportional basis over a period of no more than three years.
- The underlevy correction can only be made in another voter approved excess levy. If the district chooses to make the levy error correction over a period of more than one year, the voters must approve another excess levy for the 2025 and or 2026 tax years to complete the levy error correction.
- Due to the timing of the final audit report, if the Assessor does not have time to coordinate the overlevy error correction with the taxing district, implement the correction during the 2024 levy calculations for the 2025 tax year.

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

By calculating the levy limitations as required by law and levying the lesser of those limitations, it will ensure the Assessor is not levying more or less than statutes allow on behalf of the taxing district and taxpayers pay the correct amount of property taxes.

## Requirement No. 7 – Town of Colton

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### Requirement

The Assessor is required to levy what has been properly certified to the Assessor's Office.

### What the law says

Towns are required to certify their levy request amounts directly to the county assessor on or before November 30. If the certification is made after the deadline and the assessor has certified the assessed values to the taxing districts at least 12 business days before November 30, the assessor may not levy any more than the certified levy amount for the previous year for the district (RCW 84.52.070(2)).

When an assessor is acting as an office for a taxing district, as long as the district has authorized an increase to the amount of the levy for all properties, the county assessor has the tools to set a final levied amount per RCW 84.52.010(1) (*City of Spokane v. Horton*, 189 Wash.2d 696, 715 (2017); *State v. Turner*, 113 Wash. 214, 217-18 (1920)).

With voter approval, most taxing districts may levy an annual excess levy. Only fire and school districts have authority to levy an excess levy up to six consecutive years, depending on the type of excess levy (Article VII Section 2(a) Constitution).

When a levy error has occurred, the assessor must correct the amount of the error by making appropriate adjustments to the levy for the taxing district in the succeeding year. If the error correction will cause hardship for either the district or taxpayers, the district may choose to make the adjustment on a proportional basis over a period of not more than three consecutive years. The correction of an error cannot be made for any period more than three years preceding the year in which the error is discovered. If the district does not levy a property tax in the year the error is discovered, or for a period of more than three years subsequent to the year the error was discovered, the correction cannot be made (RCW 84.52.085).

### What we found

The Town of Colton completed their levy certification request on November 7, 2022. They requested a \$70,896.95 regular levy and \$30,000 excess levy. The Assessor stated this request was not received until January 9, 2023, after the 2023 tax roll was certified and sent to the Treasurer and was not aware of the excess levy at that time. It is unclear to the Department how the Assessor was aware of the of the regular levy request if this certification was not received prior to certifying the tax roll to the Treasurer.

The Assessor levied the \$70,896.95 regular levy but did not levy the \$30,000. This resulted in a \$30,000 excess underlevy.

The Town of Colton placed Proposition No. 815 on the November 2023 ballot to ask the voters to approve a one-year excess levy in the amount of \$30,000 for the 2024 tax year. According to the Secretary of State's website, 79.75% of the voters approved the proposition and 20.28% of voters rejected the proposition.

See Appendix F for full levy details.

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

The Assessor is required to take the following actions:

- Notify the taxing district of the overlevy error. If the correction in the succeeding year will cause a hardship for either the taxing district or taxpayers, the district may request the correction be made on a proportional basis over a period of no more than three years.
- The underlevy correction can only be made in another voter approved excess levy. If the district chooses to make the levy error correction over a period of more than one year, the voters must approve another excess levy for the 2025 and or 2026 tax years to complete the levy error correction.
- Due to the timing of the final audit report, if the Assessor does not have time to coordinate the overlevy error correction with the taxing district, implement the correction during the 2024 levy calculations for the 2025 tax year.

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

The Assessor must rely on timely levy certifications made to their office to determine the maximum levy amount for a taxing district and ensure the correct amount of taxes are levied.

## Requirement No. 8 – Whitman County General and County Road levies

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### Requirement

The Assessor must apply a 100% levy limit factor to a regular levy's highest lawful levy since 1985 when the district does not adopt a resolution or ordinance authorizing an increase over the prior year's levy amount.

### What the law says

A regular levy's highest lawful levy since 1985 may be increased by 1% when the district's population is greater than 10,000, the implicit price deflator is greater than 1%, and the district has adopted an ordinance or resolution authorizing a property tax increase over the prior year's levy. The increase must be stated in both the dollar and percentage of change amounts compared to the prior year's levy. If the taxing district does not adopt an ordinance or resolution authoring an increase over the prior year's levy, the limit factor applied to the highest lawful levy since 1985 is 100% (RCW 84.55.005 and RCW 84.55.120).

When a levy error has occurred, the assessor must correct the amount of the error by making appropriate adjustments to the levy for the taxing district in the succeeding year. If the error correction will cause hardship for either the district or taxpayers, the district may choose to make the adjustment on a proportional basis over a period of not more than three consecutive years. The correction of an error cannot be made for any period more than three years preceding the year in which the error is discovered. If the district does not levy a property tax in the year the error is discovered, or for a period of more than three years subsequent to the year the error was discovered, the correction cannot be made (RCW 84.52.085).

### What we found

The Whitman County Legislative Authority did not adopt an ordinance or resolution authorizing a property tax increase over the prior year's levy for the county general and road levies.

The Assessor incorrectly applied a limit factor of 101% to both the county general and road levies and increased the prior year's levies by 1% without authorization from the taxing districts. This resulted in an overlevy of \$70,701.81 for the general levy and \$42,691.37 for the road levy.

See Appendix G for detailed levy limit calculations.

### Action needed to meet requirement

The Assessor is required to take the following actions:

- Notify the taxing districts of the overlevy errors. If the correction in the succeeding year will cause a hardship for either the taxing district or taxpayers, the districts may request the correction be made on a proportional basis over a period of no more than three years.
- Begin the regular levy error correction with the 2023 levy limit calculations for the 2024 tax year. When calculating the general levy capacity due to new construction, etc., use the levy rate that would have

been certified if the error had not occurred in the prior year, which is \$1.1492149278756 per \$1,000 assessed value and \$2.188891719714 per \$1,000 assessed value for the road levy.

- Use the actual amount levied from the 2023 tax year for the general levy of \$6,977,363.14 in the levy calculations for the 2024 tax year when calculating the taxing district's authorized increase over the prior year's levy and \$4,261,122.38 for the road levy.
- Use the levy's highest lawful levy \$7,152,953.17 for the general levy and \$4,370,638.63 for the road levy when calculating the 2024 tax year levy limit.
- Due to the timing of the final audit report, if the Assessor does not have time to coordinate the overlevy error corrections with the taxing districts, implement the overlevy corrections during the 2024 levy calculations for the 2025 tax year.

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

By calculating the levy limitations as required by law and levying the lesser of those limitations, the Assessor will not levy more or less than statutes allow on behalf of the taxing district and ensure taxpayers pay the correct amount of property taxes.

## Requirement No. 9 – Town of Uniontown

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### Requirement

The Assessor is required to levy the lesser of the voter approved levy rate, for the first year of the lid lift, or the taxing district's certified levy request.

### What the law says

The voters of a taxing district may approve either a single-year or multi-year lid lift, which authorizes a regular property tax levy in excess of the 1% growth limit (RCW 84.55.010).

When a taxing district requests the voters to approve a single-year lid lift, the election cannot be held more than 12 months prior to the date the property tax levy is made during a general or special election. The ballot of the proposition must state the dollar rate proposed and any conditions, if any. Those conditions may include limiting the period for which the increased levy is to be made and the purpose for which the increase property tax will be used for, in addition to other conditions (RCW 84.55.010).

Taxing districts may ask the voters to approve an excess levy. When doing so, the ballot proposition must include the dollar amount that will be levied and an approximate levy rate to generate that amount of property tax. *Only school districts and fire districts* may have an excess levy for more than one year (RCW 84.52.054, Constitution of the State of Washington Article VII section 2(a)).

When a levy error has occurred, the assessor must correct the amount of the error by making appropriate adjustments to the levy for the taxing district in the succeeding year. If the error correction will cause hardship for either the district or taxpayers, the district may choose to make the adjustment on a proportional basis over a period of not more than three consecutive years. The correction of an error cannot be made for any period more than three years preceding the year in which the error is discovered. If the district does not levy a property tax in the year the error is discovered, or for a period of more than three years subsequent to the year the error was discovered, the correction cannot be made (RCW 84.52.085).

### What we found

The November 2022 Whitman County election ballot included the following proposition for the Town of Uniontown:

"Special Election – Proposition No. 1. The Uniontown Town Council adopted Resolution No. 2022-1 concerning a levy rate increase for street improvements. If passed, Proposition 1 would authorize the Town to increase the Town's regular property tax levy by \$1.50 per \$1,000 of assessed value for collection for two (2) years beginning in 2023, for the sole purpose of funding general maintenance for residential and arterial streets, including street oiling, snow removal, and street repair in the Town of Uniontown. Should this proposition be approved? Yes, No"

The taxing district certified a levy request amount to the Whitman County Legislative Authority in the amount of \$69,255.38 for their general levy (aka regular levy) and did not certify a levy request amount for an excess levy. The district also authorized a property tax increase in the amount of \$674.81 or 1% over the prior year's regular levy of \$67,480.64.

The district provided the Assessor with an unnumbered resolution providing for the submission of a proposition to the voters in the November 2022 election. This document included the same description as included in Proposition No. 1. The document also referenced the following information regarding the levy lid lift statute, RCW 84.55.050:

- Election must be held in a general election.
- Proposition may limit the time period and purpose for which the increased levy is made.
- Subsequent levies will be computed as if the proposition has not been approved and the town had made levies at the maximum rates, which would otherwise have been allowed.
- Limits the purpose to which the funds used based on a levy rate of \$1.50 per \$1,000 assessed value can be used for. Estimate levy amount of \$37,500 per year.

Following the certification of the 2023 tax roll to the Treasurer, the Assessor communicated with the district regarding their property tax levy. The Town of Uniontown told the Assessor it was their intention to ask the voters to approve a two-year excess levy in the November 2022 election. No supporting documents were provided to the Department indicating the district asked the voters to approve an excess levy, nor did the district certify an amount for an excess levy to the Whitman County Legislative Authority.

Based on the information provided for this audit, it appears the voters approved a single-year, temporary lid lift, limiting the increased levy capacity for two years, not an excess levy.

The proposition references increasing the town's levy rate by \$1.50, rather than stating the actual rate to be levied as required in RCW 84.55.050. It is unclear where to add the \$1.50 rate. The district's actual 2022 tax year levy rate of \$2.66241315873, or what the 2023 tax year levy rate would have been without the voter approved levy lid lift, is \$2.633815153964, or something else. The district's statutory maximum rate limit for the 2023 tax year is \$2.939832842595. The statutory rate limit rate is less than adding the voter approved \$1.50 to either the 2022 tax year levy rate or 2023 tax year rate, as if the lid lift had not been approved. Thus, the question as to which rate is used to add the \$1.50 to is a moot point.

The district's statutory maximum rate limit generates \$77,045.80 in property tax revenue. However, this exceeds the district's certified levy request amount of \$69,255.38, thus the maximum amount allowed for this district is \$69,255.38. The Assessor levied \$69,025.83, resulting in an underlevy of \$229.55.

The Assessor did not levy an excess levy for the district as an excess levy amount was not properly certified to the Assessor's Office.

See Appendix H for detailed levy limit calculations.

## Action needed to meet requirement

The Assessor is required to take the following actions:

- Notify the taxing district of the underlevy error. If the correction in the succeeding year will cause a hardship for either the taxing district or taxpayers, the district may request the correction be made on a proportional basis over a period of no more than three years.
- Begin the regular levy error correction with the 2023 levy limit calculations for the 2024 tax year. When calculating the levy capacity due to new construction, etc., use the levy rate that would have been certified if the error had not occurred in the prior year of \$2.642574214508 per \$1,000 assessed value.
- Use the actual amount levied from the 2023 tax year \$69,025.83 in the levy calculations for the 2024 tax year when calculating the taxing district's authorized increase over the prior year's levy.
- Use the levy's highest lawful levy of \$69,255.38 when calculating the 2024 tax year levy limit.
- Due to the timing of the final audit report, if the Assessor does not have time to coordinate the underlevy error correction with the taxing district, implement the underlevy correction during the 2024 levy calculations for the 2025 tax year.
- Provide additional education to the taxing district regarding how to levy lid lifts and excess levies. The Department has created a publication titled Ballot Measure Requirement that may be helpful for the taxing district to review. The document can be found on the Department's website.

## Why it's important

The Assessor must rely on properly certified documents provided to their offices and documents adopted by individual taxing districts when calculating the levy limitations. When the documents are not clear or do not follow requirements stated in statute, it opens the door to interpretation which could result in a property tax levy amount that was not intended by the district.



## Recommendation No. 1 – State School Levy Part 1

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### Recommendation

The Department recommends that the Assessor does not complete a levy limit worksheet with the following levy limitations for the State School levies: 1) 101% growth limit, 2) Statutory maximum rate limit, and 3) Authorized increase over the prior year's levy.

### What we found

The Assessor calculated the 101% growth limit using a highest lawful levy since 1985 of \$15,895,212.75, statutory maximum rate limit applying a rate of \$3.60 to the county's taxable value, and applied a \$106,498.40 dollar increase and 1% increase over the prior year's levy of \$10,649,840.

The Department is responsible for determining the lesser of the levy limitations for the State School levies. Once the total levy amount is known, the Department certifies the total levy amount that Assessor must levy and remit back to the Department.

The \$3.60 per \$1,000 market value is based on the total market value of the state, not the individual county's assessed value. The State is not subject to the requirement to authorize a dollar/percentage increase over the prior year's levy.

### Action recommended

The Department recommends the Assessor:

- Calculate the levy rate for the State School Part 1 levy based on the certified levy amount and the county's taxable value.

### Why it's important

Calculating levy limitations that do not reflect the district's total levy may result in levying an incorrect amount of property taxes.

## **Recommendation No. 2 – Date stamp receipt of information**

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### **Recommendation**

The Department recommends that the Assessor date stamp documents when received from other entities.

### **What we found**

Only one document provided in this audit contained a handwritten note indicating the date the Assessor received the document.

### **Action recommended**

The Department recommends the Assessor:

- Date stamp all documents received from other entities, such as taxing districts and the Whitman County Legislative Authority.

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

A date stamp provides evidence as to when the information was provided to the Assessor and is used to determine if statutory deadlines were met.

## **Recommendation No. 3 – Maintain independent files for levy limit documents**

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### **Recommendation**

The Department recommends the Assessor maintain a separate filing system for all levy documents, rather than relying on a shared file where multiple county offices have access to the files. This separate system could include either electronically filed documents or printed documents.

### **What we found**

The Assessor stated the county uses a single file location to store levy limit documents for property tax purposes. The Assessor was unable to locate required documents for this audit and had to reach out to individual districts for additional documentation to complete this audit.

### **Action recommended**

The Department recommends the Assessor:

- Maintain a separate file storage system only to be used by the Assessor to keep track of the documents provided by the individual taxing districts.
- Use the document in this separate file system to complete the levy limit calculations.

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

Having a separate filing system will ensure the Assessor retains the necessary documents to support the levy limit calculations made.

## Next Steps

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### Follow-up

The Department is committed to the success of the Assessor by ensuring the levies comply with state statutes and regulations.

The Department will conduct a follow-up review in 2024 This will give the Assessor an opportunity to implement the required changes, recommended changes, and to provide information to the Department about any issues they encountered during the implementation process.

### Questions

General levy information is available in the Department's *Property Tax Levies Operating Manual*, available on our website.

For questions about specific requirements or recommendations in our report, please contact us at:

Washington State Department of Revenue  
Property Tax Division  
PO Box 47471  
Olympia, WA 98504-7471  
(360) 534-1400  
[dor.wa.gov](http://dor.wa.gov)

# Appendix A

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

Levy Limit Calculation for District: Fire 10											
Assmt Taxes Year Due	Highest Lawful Levy Since 1985*	Limit Factor	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.	<input type="checkbox"/> Annexed to Library? <input type="checkbox"/> Annexed to Fire? <input type="checkbox"/> Firemen's Pension? <input type="checkbox"/> Lid Lift?
2022 2023	140,839.65	101.00000%	142,248.05	54,077	54.08	0	0.00	142,302.13	140,504,440	1.500000000000	
Actual Levy:											
Assmt Taxes Year Due	Previous Year's Levy	Lesser of Resolution's \$ or % Increase	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex	Authorized Levy by Res.	Refund	Certified Budget	Limit Per Stat. Rate Maximum	Levy Limit Plus Refund	Authorized Levy By Res. Plus Refund
2022 2023	140,839.65	\$1,408.00	142,247.65	54.08	0.00	142,301.73	0.00	142,248.07	210,756.66	142,302.13	142,301.73
Assmt Taxes Year Due	Current Year's Max Levy	Levy Correction	Total Levy w/ Correction	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Over/Under Levy	New Highest Lawful Levy Since 1985	Levy Rate Without Levy Error or Levy Error Correction		
2021 2022 2022 2023	142,248.07	0.00	142,248.07	140,504.44	1.00000000071	1.012409785769	(1,743.63)	142,302.13	1.012409785769	1.012409785769	

# Appendix B

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

Levy Limit Calculation for District: Cemetery 2													
Assmt Taxes Year Due	Highest Lawful Levy Since 1985*	Limit Factor	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex	Levy Limit	Assd Value	Stat Rate Max.	Annexed to Library?	Annexed to Fire?	Firemen's Pension?	Lid Lift?
2022 2023	0.00	0.00000%	0	0.00	0		#DIV/0!	0	0.000000000000				
Actual Levy:													
Assmt Taxes Year Due	Previous Year's Levy	Lesser of Resolution's \$ or % Increase	Tax Added for State Assd New Const	Tax Added for Annex	Authorized Levy by Res.	Refund	Certified Budget	Limit Per Stat. Rate Maximum	Levy Limit Plus Refund	Authorized Levy By Res. Plus Refund			
2022 2023	0.00	0.00%	0.00	#DIV/0!	#DIV/0!	0.00	90,000.00	0.00	#DIV/0!	#DIV/0!			
Assmt Taxes Year Due	Current Year's Max Levy	Levy Correction	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Over/Under Levy	Levy Rate Without Levy Error or Levy Correction	New Highest Lawful Levy Since 1985	Levy Rate Without Levy Error or Levy Correction				
2021 2022 2022 2023	#DIV/0!	0.00	0.00	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
Excess Levy Calculation:													
Type & Yr	Budget	Refund	Real & Personal Taxable Value	TAV	Total Value	DOR Levy Rate	Total County AV x DOR Rate	County Levy	County Levy	Over/Under Levy			
0 0	90,000.00	0.00	91,662,257	0	91,662,257	.9818654149	90,000.00	60,000.00	60,000.00	-30,000.00			

# Appendix C

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

Levy Limit Calculation for District: Cemetery 3													
Assmt Taxes Year Due	Highest Lawful Levy Since 1985*	Limit Factor	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex	Levy Limit	Assd Value	Stat Rate Max.	Annexed to Library?	Annexed to Fire?	Firemen's Pension?	Lid Lift?
2022 2023	19,858.94	101.00000%	3,227,142	260.15	0	0.00	20,119.09	209,617,749	0.112500000000	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Actual Levy:													
Assmt Taxes Year Due	Previous Year's Levy	Lesser of Resolution's \$ or % Increase	Tax Added for State Assd New Const	Tax Added for Annex	Authorized Levy by Res.	Refund	Certified Budget	Limit Per Stat. Rate Maximum	Levy Limit Plus Refund	Authorized Levy By Res. Plus Refund			
2022 2023	16,565.46	\$165.65	260.15	0.00	16,891.26	0.00	16,565.46	23,582.00	20,119.09	16,991.26			
Summary of Levy Limits:													
Assmt Taxes Year Due	Current Year's Max Levy	Levy Correction	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Over/Under Levy	New Highest Lawful Levy Since 1985	New Levy Without Error or Levy Correction	Levy Rate				
2021 2022	16,565.46	0.00	16,991.26	.08061299171	.079026991173	425.80	20,119.09	0.079026991173	20,119.09				
Excess Levy Calculation:													
Type & Yr	Budget	Refund	Real & Personal Taxable Value	TAV	Total Value	DOR Levy Rate	Total County AV x DOR Rate	County Levy	County Levy	Over/Under Levy			
0 0	0.00	0.00	209,026,765	0	209,026,765	0	0.00	0.765452213740	16,000.00	16,000.00			

# Appendix D

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

Levy Limit Calculation for District: Cemetery 5													
Assmt Taxes Year Due	Highest Lawful Levy Since 1985*	Limit Factor	Lesser of Resolution's \$ or % Increase	Previous Year's Levy	Highest Lawful plus Increase	State Assd New Const	Tax Added for Annex	Annexed Value	Tax Added for Annex	Levy Limit	Assd Value	Stat Rate Max.	Annexed to Library? Annexed to Fire? Firemen's Pension? Lid Lift?
2021 2022	6,189.45	101.000000%		6,251.34	6,251.34	381,142	33.98	0	0.00	6,285.32	53,776,279	0.112500000000	
Actual Levy:													
2021 2022	6,189.45	2.000%		6,313.24	6,313.24	33,98	0.00	6,347.22	0.00	7,717.87	6,050.06	6,285.32	Authorized Levy By Res. Plus Refund 6,347.22
Assmt Taxes Year Due	Current Year's Max Levy	Levy Correction	Total Levy w/ Correction	Actual Amount Levied	Actual Levy Rate	Actual Levy Rate	Over/Under Levy	Correct Levy Rate	Refund	Certified Budget	Limit Per Stat. Rate Maximum	New Highest Lawful Levy Since 1985	Levy Rate Without Levy Error or Levy Error Correction
2020 2021	6,050.06	1,404.00	6,050.06	7,454.06	.089140418101	.1125	1,404.00	.1125				6,189.45	0.112500000000
2021 2022	6,050.06												
Levy Limit Calculation for District: Cemetery 5													
Assmt Taxes Year Due	Highest Lawful Levy Since 1985*	Limit Factor	Lesser of Resolution's \$ or % Increase	Previous Year's Levy	Highest Lawful plus Increase	State Assd New Const	Tax Added for Annex	Annexed Value	Tax Added for Annex	Levy Limit	Assd Value	Stat Rate Max.	Annexed to Library? Annexed to Fire? Firemen's Pension? Lid Lift?
2022 2023	6,189.45	100.000000%		6,189.45	6,189.45	60,000	6.75	0	0.00	6,196.20	52,651,313	0.112500000000	
Actual Levy:													
2022 2023	6,272.42	\$0.00		6,272.42	6,272.42	6.75	0.00	6,279.17	0.00	5,966.50	5,923.27	6,196.20	Authorized Levy By Res. Plus Refund 6,279.17
Assmt Taxes Year Due	Current Year's Max Levy	Levy Correction	Total Levy w/ Correction	Actual Amount Levied	Actual Levy Rate	Actual Levy Rate	Over/Under Levy	Correct Levy Rate	Refund	Certified Budget	Limit Per Stat. Rate Maximum	New Highest Lawful Levy Since 1985	Levy Rate Without Levy Error or Levy Error Correction
2021 2022	5,923.27	0.00	5,923.27	5,923.27	.1125	.1125	0.00	.1125				6,189.45	0.112500000000
2022 2023	5,923.27												



# Appendix E

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

Levy Limit Calculation for District: Cemetery 6													
Assmt Taxes Year Due	Highest Lawful Levy Since 1985*	Limit Factor	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex	Levy Limit	Assd Value	Stat Rate Max.	Annexed to Library?	Annexed to Fire?	Firemen's Pension?	Lid Lift?
2022 2023	31,623.75	101.000000%	2,329,140	160.03	0	0.00	32,100.02	416,305,836	0.112500000000				
Actual Levy:													
Assmt Taxes Year Due	Previous Year's Levy	Lesser of Resolution's \$ or % Increase	Tax Added for State Assd New Const	Tax Added for Annex	Authorized Levy by Res.	Refund	Certified Budget	Limit Per Stat. Rate Maximum	Levy Limit Plus Refund	Authorized Levy By Res. Plus Refund			
2022 2023	28,406.41	\$281.26	160.03	0.00	28,847.70	0.00	28,406.41	46,834.41	32,100.02	28,847.70			
Assmt Taxes Year Due	Current Year's Max Levy	Levy Correction	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Over/Under Levy	New Highest Lawful Levy Since 1985	New Highest Levy Without Error or Levy Error Correction					
2021 2022	28,406.41	0.00	28,406.41	.06870841952	.068234474618	0.00	32,100.02	0.068234474618					
Excess Levy Calculation:													
Type & Yr	Budget	Refund	Real & Personal Taxable Value	TAV	Total Value	DOR Levy Rate	Total County AV x DOR Rate	County Levy	County Levy	Over/Under Levy			
0 0	0.00	0.00	414,591,843	0	414,591,843	0	0.00	0.494462212562	205,000.00	205,000.00			

2023 Tax Year Whitman County Levy Audit

Levy Limit Calculation for District: Hospital 1											
Assmt Taxes Year Due	Highest Lawful Levy Since 1985*	Limit Factor	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.	Annexed to Library? Annexed to Fire? Firemen's Pension? Lid Lift?
2022 2023	742,905.13	101.000000%	750,334.18	40,609,837	12,061.22	0	0.00	762,395.40	2,276,666.00	0.750000000000	
Actual Levy:											
Assmt Taxes Year Due	Previous Year's Levy	Lesser of Resolution's \$ or % Increase	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex	Authorized Levy by Res.	Refund	Certified Budget	Limit Per Stat. Rate Maximum	Levy Limit Plus Refund	Authorized Levy By Res. Plus Refund
2022 2023	678,711.52	\$6,600.00	685,311.52	12,061.22	0.00	697,372.74	0.00	678,684.00	1,707,499.50	762,395.40	697,372.74
Assmt Taxes Year Due	Current Year's Max Levy	Levy Correction	Total Levy w/ Correction	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Over/Under Levy		New Highest Lawful Levy Since 1985	Without Levy Error or Levy Correction	
2021 2022	678,684.00	0.00	678,684.00	678,684.00	.297002638911	.298104333266	0.00		762,395.40	0.298104333266	

Levy Limit Calculation for District: Hospital 4											
Assmt Taxes Year Due	Highest Lawful Levy Since 1985*	Limit Factor	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.	Annexed to Library? Annexed to Fire? Firemen's Pension? Lid Lift?
2022 2023	53,331.64	101.000000%	53,864.96	84,603	54.71	0	0.00	53,919.67	78,075,778	0.750000000000	
Actual Levy:											
Assmt Taxes Year Due	Previous Year's Levy	Lesser of Resolution's \$ or % Increase	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex	Authorized Levy by Res.	Refund	Certified Budget	Limit Per Stat. Rate Maximum	Levy Limit Plus Refund	Authorized Levy By Res. Plus Refund
2022 2023	55,331.64	\$0.00	55,331.64	54.71	0.00	55,386.35	0.00	49,770.00	58,556.83	53,919.67	55,386.35
Assmt Taxes Year Due	Current Year's Max Levy	Levy Correction	Total Levy w/ Correction	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Over/Under Levy		New Highest Lawful Levy Since 1985	Without Levy Error or Levy Correction	
2021 2022	49,770.00	0.00	49,770.00	49,770.00	.646618986667	.637457624822	0.00		53,919.67	0.637457624822	

2023 Tax Year Whitman County Levy Audit

Levy Limit Calculation for District: Town of LaCrosse											
Assmt Taxes Year Due	Highest Lawful Levy Since 1985*	Limit Factor	Lesser of Resolution's \$ or % Increase	Previous Year's Levy	Current Year's Max Levy	Total Levy w/ Correction	Actual Amount Levied	State Assd New Const	Tax Added for State Assd New Const	Actual Levy Rate	Correct Levy Rate
2022 2023	53,789.80	101.000000%	\$360.00	36,386.00	36,386.00	36,386.00	36,386.00	21.88	0.00	1.635598344407	1.635598344407
Actual Levy:											
2022 2023	53,789.80	101.000000%	\$360.00	36,386.00	36,386.00	36,386.00	36,386.00	21.88	0.00	1.635598344407	1.635598344407
Levy Limit Calculation for District: Town of Malden											
2021 2022	10,783.40	101.000000%	\$0.00	5,705.57	5,705.57	5,705.57	5,705.57	1,833.55	0.00	1.50638677498	1.50638677498
Actual Levy:											
2022 2023	5,705.57	\$0.00	\$0.00	5,705.57	5,705.57	5,705.57	5,705.57	1,833.55	0.00	1.50638677498	1.50638677498
Levy Limit Calculation for District: Town of LaCrosse											
2021 2022	5,705.57	101.000000%	\$0.00	5,705.57	5,705.57	5,705.57	5,705.57	1,833.55	0.00	1.50638677498	1.50638677498
Actual Levy:											
2022 2023	5,705.57	101.000000%	\$0.00	5,705.57	5,705.57	5,705.57	5,705.57	1,833.55	0.00	1.50638677498	1.50638677498

2023 Tax Year Whitman County Levy Audit

Levy Limit Calculation for District: Town of Tekoa											
Assmt Taxes Year Due	Highest Lawful Levy Since 1985*	Limit Factor	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.	Annexed to Library? Annexed to Fire? Firemen's Pension? Lid Lift?
2022 2023	93,659.27	101.00000%	94,595.86	0	0.00	0	0.00	94,595.86	31,914,648	3.133342980358	
Actual Levy:											
Assmt Taxes Year Due	Previous Year's Levy	Lesser of Resolution's \$ or % Increase	Previous Yrs Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex	Authorized Levy by Res.	Refund	Certified Budget	Limit Per Stat. Rate Maximum	Levy Limit Plus Refund	Authorized Levy By Res. Plus Refund
2022 2023	72,445.94	\$0.00	72,445.94	0.00	0.00	72,445.94	0.00	77,048.32	99,999.54	94,595.86	72,445.94
Assmt Taxes Year Due	Current Year's Max Levy	Levy Correction	Total Levy w/ Correction	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Over/Under Levy	New Highest Lawful Levy Since 1985	New Highest Lawful Levy Since 1985	Without Levy Error or Levy Error Correction	
2021 2022				2,295,982,300.201							
2022 2023	72,445.94	0.00	72,445.94	73,170.40	2,292,690,159.077	2,269,990,256.511	724.46	94,595.86	94,595.86	2,269,990,256.511	
Excess Levy Calculation:											
Type & Yr	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
0 0	50,000.00	0.00	50,000.00	31,286,689	0	31,286,689	1.598123726036	50,000.00	1.598123726036	50,000.00	0.00

2023 Tax Year Whitman County Levy Audit

# Appendix F

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

Levy Limit Calculation for District: Town of Colton											
Assmt Taxes Year Due	Highest Lawful Levy Since 1985*	Limit Factor	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.	Annexed to Library? Annexed to Fire? Firemen's Pension? Lid Lift?
2022 2023	78,244.30	101.000000%	79,026.74	576,549	1,158.11	0	0.00	80,184.85	35,332,369	2.939832842595	
Actual Levy:											
Assmt Taxes Year Due	Previous Year's Levy	Lesser of Resolution's \$ or % Increase	Previous Yrs Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex	Authorized Levy by Res.	Refund	Certified Budget	Limit Per Stat. Rate Maximum	Levy Limit Plus Refund	Authorized Levy By Res. Plus Refund
2022 2023	70,195.00	\$701.95	70,896.95	1,158.11	0.00	72,055.06	0.00	70,896.95	103,871.26	80,184.85	72,055.06
Assmt Taxes Year Due	Current Year's Max Levy	Levy Correction	Total Levy w/ Correction	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Over/Under Levy	New Highest Lawful Levy Since 1985	Levy Rate Without Error or Levy Error Correction		
2021 2022											
2022 2023	70,896.95	0.00	70,896.95	70,896.95	2.00869224763	2.00657221108	0.00	80,184.85	2.006572217107	2.006572217107	
Excess Levy Calculation:											
Type & Yr	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
M&O 0	30,000.00	0.00	30,000.00	35,047,147	0	35,047,147	.855989789982	30,000.00	0.000000000000	0.00	-30,000.00



# Appendix H

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

Levy Limit Calculation for District: Town of Uniontown		Assd Value	Stat Rate Max.	Annexed to Library?	Annexed to Fire?	Firemen's Pension?	Lid Lift?
Assmt Taxes Year Due	2022 2023	26,207,544	2.939832842595	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Voter Approved Levy Rate		\$4.160000000000					
<b>Actual Levy:</b>							
Assmt Taxes Year Due	2022 2023	Refund	Certified Budget	Limit Per Stat. Rate Maximum	Voter Approved Levy Amount Plus Refund	Summary of Levy Limits:	
2021 2022	2022 2023	0.00	69,255.38	77,045.80	109,023.38	New Highest Lawful Levy Since 1985	Levy Rate Without Error or Levy Error Correction
Assmt Taxes Year Due	2021 2022	Over/Under Levy	Total Levy w/ Correction	Actual Levy Rate	Correct Levy Rate	Actual Amount Levied	
2022 2023	2022 2023	(229.55)	69,255.38	2.633815153964	2.642574214508	69,025.83	
2021 2022	2022 2023	0	69,255.38	0	2.642574214508	69,255.38	2.642574214508