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Washington Department of Revenue Property Tax Division

2018 Wahkiakum County Levy Audit A Summary Report



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Overview

Purpose

The primary purpose of this review by the Department of Revenue (Department) is to assist the Wahkiakum County Assessor (Assessor) in their processes and procedures to ensure compliance with state statutes and regulations.

Method of Calculation

The Department calculated the levy limitations and levy rate for several of the taxing districts for the 2018 tax year. To determine whether an error occurred, the Department compared the amount levied for the 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 reviewed the following information:

- 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 percent constitutional limits

We do not review every taxing district's levy. We audited approximately 40 percent of the taxing districts. The scope of the audit did not include the review of earmarked funds.

Taxing Districts Selected

The Department reviewed the following taxing district levies:

- Wahkiakum County General and Road
- Town of Cathlamet
- Fire District No. 4
- Cemetery District No. 2
- Wahkiakum School District No. 200

Executive Summary

Introduction

The primary purpose of a levy audit by the Department is to assist the county 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 five requirements and one recommendation directed toward improving the accuracy of the levy process.

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

Executive Summary, continued

Requirements

1. The county legislative authority is required to certify to the assessor the amount to be levied for each of the taxing districts within and coextensive with their county.
2. The Assessor is required to certify the completed tax roll to the Wahkiakum County Treasurer (Treasurer), with a receipt taken, and provide an abstract of the tax rolls to the Wahkiakum County Auditor (Auditor) listing the total amount of collectible taxes for each taxing district.
3. The Assessor is required to use the statutory maximum levy rate mandated by statute when calculating the statutory maximum dollar amount a taxing district may levy.
4. The Assessor is required to calculate the district's levy limit by increasing the district's highest lawful levy since 1986 by the appropriate limit factor. Additional levy capacity is calculated by multiplying the district's prior year's levy rate or rate that should have been levied if a levy error or levy error correction had not occurred in the prior year, by the increases in:
 - New construction;
 - Increases in the assessed value of state assessed property;
 - Increases in assessed value due to construction of wind turbines, solar, biomass, and geothermal facilities; and
 - Improvements to property.

The Assessor is required to apply the dollar and percentage of change to the district's previous year's levy amount, as authorized in a separate ordinance/resolution by the taxing district when calculating that levy limitation.

5. The Assessor is required to certify both locally and state assessed values to the taxing districts prior to calculating the levy limitations.

Recommendations

1. The Department recommends the Assessor train at least one other employee, in the levy rate calculation process.

Requirements

For the items listed as “Requirements,” the Assessor must make changes in procedure to comply with law.

This section contains the requirements we identified.

Budget Certification

Requirement

The county legislative authority is required to certify to the Assessor the amount to be levied for each of the taxing districts within and coextensive with their county.

What the law says

RCW 84.52.070 requires that the county legislative authority certify the amount to be levied for each of the taxing districts, including the county, to the county assessor on or before November 30 of each year.

What we found

The county legislative authority did not certify the levy amounts for each taxing district within Wahkiakum County to the Assessor.

The Assessor received levy certifications from the boards of each taxing district within the Wahkiakum County wishing to levy for property tax.

Action needed to meet requirement

The Assessor is required to take the following actions:

- Continue to educate the county legislative authority regarding the certification of each taxing district's budget or budget estimate to the Assessor. This should include the requirement to list each taxing district's budget or budget estimate that is levying property tax, and the November 30 deadline.
- Provide the county legislative authority with RCW 84.52.070.
- If the taxing districts continue to provide their budget or budget estimate to the Assessor, the Assessor could provide the county legislative authority with a copy of those documents. The county legislative authority would then have the documentation needed to certify the levy requests to the Assessor as required by statute.

Why it's important

To enhance the transparency in the governmental process of levying property tax.

Tax Roll Certification

Requirement

The Assessor is required to certify the completed tax roll to the Wahkiakum County Treasurer (Treasurer), with a receipt taken, and provide an abstract of the tax rolls to the Wahkiakum County Auditor (Auditor) listing the total amount of collectible taxes for each taxing district.

What the law says

The county assessor must deliver the tax rolls to the county treasurer, on or before the fifteenth day of January, taking a receipt from the treasurer. The assessor must also supply the county auditor with an abstract of the tax roll showing the total amount of tax collection for each taxing district. (RCW 84.52.080)

What we found

The Assessor certified the tax roll to the Treasurer on time, but did not have a receipt from the Treasurer.

The Assessor did not provide an abstract of the tax roll that included the total amount of tax for each taxing district, to the Auditor.

Action needed to meet requirement

The Assessor is required to take the following actions:

- Obtain acknowledgement of receipt from the Treasurer when certifying the tax roll. The Assessor may wish to have the Treasurer sign and date a copy of the *Certification of Levies Report* to fulfill this requirement.
- Provide the Auditor with an abstract of the tax roll, including the total amount of tax for each taxing district. The Assessor may wish to provide the Auditor with a copy of the *Certification of Levies Report* to fulfill this requirement.

Why it's important

State law directs the county assessor to formally certify the tax roll to the county treasurer, and provide an abstract of the tax roll to the county auditor. This process enhances the transparency of levying property tax.

Statutory Maximum Rates

Requirement

The Assessor is required to use the statutory maximum levy rate mandated by statute when calculating the statutory maximum dollar amount a taxing district may levy.

What the law says

The levy by any county may not exceed one dollar and eighty cents per thousand dollars of assessed value; the levy by any road district may not exceed two dollars and twenty-five cents per thousand dollars of assessed value. The levy by any city or town may not exceed three dollars and thirty-seven and one-half cents per thousand dollars of assessed value. A county is hereby authorized to increase its levy from one dollar and eighty cents to a rate not to exceed two dollars and forty-seven and one-half cents per thousand dollars of assessed value for general county purposes; if, the total levies for both the county and any road district within the county do not exceed four dollars and five cents per thousand dollars of assessed value, and no other taxing district has its levy reduced as a result of the increased county levy. (RCW 84.82.043)

To carry out the purposes for which fire protection districts are created, the board of fire commissioners of a district may levy each year an ad valorem tax on all taxable property located in the district not to exceed three levies of fifty cents each per thousand dollars of assessed value. (RCW's 52.16.130, 52.16.140, 52.16.160)

The board of cemetery commissioners shall have no authority to contract indebtedness in any year in excess of the aggregate amount of the currently levied taxes, which annual tax levy for cemetery district purposes shall not exceed eleven and one-quarter cents per thousand dollars of assessed valuation. (RCW 68.52.310)

What we found

The Assessor did not use the correct statutory maximum levy rates for the following districts:

Taxing District	Statutory Maximum Rate Applied in the Levy Rate Calculation	Statutory Maximum Rate
Wahkiakum County General	\$9.7726356641	\$1.80
Wahkiakum County Road	\$10.00	\$2.25
Town of Cathlamet	\$10.00	\$3.375
Fire District No. 4	\$10.00	\$1.50
Cemetery District No. 2	\$10.00	\$.1125

The Assessor stated that most of the statutory maximum rates were not entered correctly into the computer software system, causing the program to default to a \$10.00 statutory maximum rate.

These errors did not result in any levy errors, or cause harm to the taxing districts or taxpayers.

Statutory Maximum Rates, continued

Action needed to meet requirement

The Assessor is required to take the following action:

- Use the correct statutory maximum levy rate to calculate the statutory dollar amount limitation, for a taxing district. The Property Tax Levies Operations Manual lists the statutory maximum rates for taxing districts and the corresponding RCW's, on pages 183 through 187.

Why it's important

To ensure the taxing districts do not levy more or less than their maximum levy amount allowed by law and the taxpayers pay the correct amount of property tax.

County General Levy

Requirement

The Assessor is required to calculate the district's levy limit by increasing the district's highest lawful levy since 1986 by the appropriate limit factor. Additional levy capacity is calculated by multiplying the district's prior year's levy rate or rate that should have been levied if a levy error or levy error correction had not occurred in the prior year, by the increases in:

- New construction;
- Increases in the assessed value of state assessed property;
- Increases in assessed value due to construction of wind turbine, solar, biomass, and geothermal facilities; and
- Improvements to property.

The Assessor is required to apply the dollar and percentage of change to the district's previous year's levy amount, as authorized in a separate ordinance/resolution by the taxing district when calculating that levy limitation.

What the law says

No increase in property tax revenue may be authorized without a public hearing and adoption of an ordinance or resolution that specifically states the increase in revenue, as compared to the prior year, in both dollars and percentage of change. With the adoption of this ordinance or resolution, a taxing district may increase their highest lawful levy since 1986 by the appropriate limit factor.

Increases in levy capacity, outside of the increase authorized in the district's ordinance or resolution, are calculated by multiplying the following types of assessment by the levy rate from the preceding year, or rate that should have been levied if a levy error or levy error correction had occurred in the prior year:

- New construction;
- Increases in the assessed value of state assessed property;
- Increases in assessed value due to construction of wind turbine, solar, biomass, and geothermal facilities; and
- Improvements to property. (RCW 84.55.010, 84.55.120 and WAC 458-19-020)

The county legislative authority must budget and levy a property tax for the county's expenditures. This levy is referred to as the county general levy. Funds are allocated, and levy rates are calculated, from the County General levy for Mental Health (MH) and Veteran's Relief (VR) purposes based on the specific amount levied by the district for these two levies. The residual amount from the County General levy is called the county's Current Expense fund. A specific levy rate is also calculated for this fund. (RCW 36.40.080, 71.20.110 and 73.08.080)

County General, continued

What we found

The Assessor incorrectly calculated the County General levy limit and levy amount authorized by the district's resolution increasing their budget over their prior year's levy.

The levy rate used to increase the district's levy capacity did not include the levy rate for the prior year's MH and VR levies. The levy rate also incorrectly included funds that were levied for the purpose of correcting a levy error.

When calculating the amount authorized by the district's resolution increasing their budget over their prior year's levy, the Assessor applied the percentage of increase and dollar change to the district's Current Expense levy amount rather than their County General levy amount, which includes the MH and VR levies.

These errors resulted in an underlevy error of \$326.57.

Action needed to meet requirement

The Assessor is required to take the following actions:

- Notify the taxing district of the levy error to determine if the taxing district wishes to collect the underlevy amount of \$326.57. The Department interprets the statutes to give the taxing district the option of adjusting the following year's levy by the underlevy amount in the subsequent year.
- 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.
- Correct the underlevy error of \$326.57. (*See Appendix A*)
- Calculate the County General levy limit, for the 2019 tax year, using the highlighted highest lawful levy amount and levy rate as if the error had not occurred, provided in Appendix A.

Why it's important

To ensure the taxing districts do not levy more or less than their maximum levy amount allowed by law and the taxpayers pay the correct amount of property tax.

Certification of Assessed Value to Taxing Districts

Requirement

The Assessor is required to certify both locally and state assessed values to the taxing districts prior to calculating the levy limitations.

What the law says

Assessors must certify the total assessed value, both locally and state assessed, to the taxing districts within their county. (RCW 84.48.130)

The county legislative authority is required to certify the amount to be levied for each of the taxing districts, including the county, to the county assessor on or before November 30, of each year. If the certification is made after November 30 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 taxing district. (RCW 84.52.070)

What we found

The Assessor did not certify the locally and state assessed utility values to the taxing districts, for the 2018 tax year.

Action needed to meet requirement

The Assessor is required to take the following actions:

- Certify the locally and state assessed utility values to the taxing districts.

If...	Then...
the Assessor certifies values at least 12 working days before November 30 and the county legislative authority certifies levy requests on or after December 1 st ,	the Assessor is limited to levying no more than the districts prior year levy request.
the Assessor certifies the assessed values later than 12 working days before November 30,	the Assessor is not limited to levying no more than the districts prior year levy request.

Why it's important

Timely certification of assessed values to the taxing districts will enable the assessor and all entities involved to meet the yearly deadlines as required by state law. It will also enhance the transparency in the governmental process of levying property tax.

Recommendations

For the items listed as “Recommendations,” the Department believes the Assessor could improve by making voluntary changes in procedure.

This section contains the recommendations we identified.

Levy Calculations – Cross Training

Recommendation

The Department recommends the Assessor train at least one other employee in the levy rate calculation process.

What we found

The Assessor is the only one in his office that does the levy rate calculations. If the Assessor was absent for any reason, there would not be anyone with experience to complete the levy rate calculations.

Action recommended

The Department recommends the Assessor:

- Train at least one other employee to do the levy rate calculations.

Why it's important

Accurate levy rate calculations ensure that taxing districts levy and the taxpayers pay the correct amount of property tax.

Next Steps

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 February 2019. 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

For questions about specific requirements or recommendations in our report, please contact the Property Tax Division at (360) 534-1400.

For additional information contact:

Washington State Department of Revenue
Property Tax Division
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Appendix – General Information

Introduction

General information provided to assist all assessors and taxing districts.

Contents

This section contains the following topics:

- Regular Levy Limitation
- Refunds
- Excess Levy
- Timber Assessed Value (TAV)
- Assessor Guidelines

Regular Levy Limitations

What are the statutory limitations?

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

The assessor must adhere to the following statutory limitations:

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

Levy Limit

The amount of regular property taxes a taxing district can levy, other than the state and port district industrial development levies, 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 compensation calculated by multiplying the district's levy rate for the preceding year, or the last year the district levied taxes, by the increase in assessed value of the district from the previous year attributable to:
 1. New construction
 2. Increases in assessed value due to wind turbine, solar, biomass, and geothermal facilities (if the facilities generate electricity)
 3. Improvements to property
 4. Any increase in assessed value of state assessed property.

If an error occurred or an error correction was made in the previous year, use the levy rate that would have been levied had no error occurred.

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

Regular Levy Limitations, continued

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

Reference:

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

Statutory Rate Limit

The statutory rate limit varies by district. These limits are found in the various statutes for each type of district and in the *Property Tax Levies Operations Manual*. 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). The statutory dollar rate limits for all taxing districts can be found in the levy manual, chapter 3.

Reference:

- RCW 84.52.043
- Property Tax Levies Operation Manual,
https://dor.wa.gov/sites/default/files/legacy/Docs/Pubs/Prop_Tax/LevyManual.doc, chapter 3

Truncating Levy Rates

The final certified levy rate cannot result in a levy amount that exceeds the statutory limitations. To ensure that the final levy rate results in a levy amount at or below the statutory levy limit for each taxing district the assessor must truncate the rate at the last digit (not round).

If truncating the levy rate for a bond levy results in a levy amount less than the amount requested by the district, the levy rate must be rounded up to ensure sufficient funds are levied for the repayment of the debt.

Regular Levy Limitations, continued

Resolutions/Ordinances

The amount authorized by a district in its resolution or ordinance is another limitation on taxation. If a district does not adopt a resolution/ordinance compliant with RCW 84.55.120, the district cannot levy more than it received in the previous year, other than the increase amount resulting from the following:

1. New Construction
2. Improvements to property
3. Wind turbines
4. Solar, biomass, and geothermal facilities (if the facilities generate electricity)
5. Increases in state-assessed property

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.

Reference:

- RCW 84.55.120

<https://dor.wa.gov/legacy/Docs/forms/PropTx/Forms/OrdinanceResolution.doc>

Regular Levy Limitations, continued

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:** the November 30 deadline 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 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
- <https://dor.wa.gov/legacy/Docs/forms/PropTx/Forms/LevyCertf.doc>

\$5.90 Limit

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

RCW 84.52.010 provides the order in which taxing districts rates are prorated, in 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
- Regional transit authority

Reference:

- RCW 84.52.043

Regular Levy Limitations, continued

1 Percent Constitutional 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 public utility district levies). It does not apply to excess levies approved by the voters.

Reference:

- RCW 84.52.050
- RCW 84.52.010
- Article 7, Section 2 of Washington Constitution

Refunds

Types of Refunds

There are two types of refunds:

- Adjudicated (court ordered)
- Administrative

Use this table to decide how to levy for a refund

If the refund is an...	Then...	And...
Adjudicated refund	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: the statutory limit cannot be exceeded when adding a refund to the levy.

Reference:

- RCW 84.68.040 (adjudicated refund)
- RCW 84.69.180 and RCW 84.69.020 (administrative refund)
- WAC 458-19-085 (adjudicated and administrative refunds)

Excess Levy

What is an Excess Levy

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

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

Type of Levy	Taxing District	Duration
Bond	Most districts	Long term debt, usually 15-20 years
Maintenance & Operational (M&O)	School and fire districts	2-4 years
General	Most districts except school and fire districts	1 year
Technology	School	2-6 years
Transport 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

<https://dor.wa.gov/get-form-or-publication/ballot-measure-requirements>

Timber Assessed Value (TAV)

What is Timber Assessed Value?

Timber assessed value determines 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 were taxable as real property for all bond and excess levy calculations.

Components of TAV

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

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

After making these calculations, the assessor has all the information necessary to complete the Timber Tax Distribution Priority 1, 2, and 3 worksheets. The priority worksheets list the individual taxing district’s TAV that is to be added to the district’s taxable value for levy calculations.

Tax Base

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

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

Reference:

- RCW 84.52.080(2)

Assessor Guidelines

Introduction

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 (WAC 458-19-010). Listed below are some of the guidelines for the assessor based on the taxing district’s adopted documentation.

Determine the authorized levy amount

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

When the taxing district submits...	Then...
a certified levy request to the county legislative authority, but does not adopt a resolution/ordinance authorizing an increase over the prior year’s levy	the district’s levy is the lesser of the following: <ol style="list-style-type: none"> 1. Previous year’s levy plus <i>any</i> increase resulting from new construction, improvements to property, wind turbines, solar, biomass, and geothermal facilities (if the facilities generate electricity), and the increased value of state-assessed property. 2. Current year’s certified levy request. 3. Levy limit (with a 100% limit factor). 4. Statutory maximum amount.
a resolution/ordinance authorizing an increase over the prior year’s levy, but no certified levy request to the county legislative authority	the assessor does not have the statutory authority to levy on behalf of the taxing district.
a certified levy request to the county legislative authority and a resolution/ordinance authorizing an increase over the prior year’s levy	the district’s levy is the lesser of the following: <ol style="list-style-type: none"> 1. Previous year’s levy <i>plus</i> the percentage increase authorized by the resolution <i>plus</i> any increase resulting from new construction, improvements to property, wind turbines, solar, biomass, and geothermal facilities (if the facilities generate electricity), and the increased value of state-assessed property. 2. Current year’s certified levy request. 3. Levy limit (with a limit factor up to 101% depending on the district’s population). 4. Statutory maximum amount.
neither a certified levy request nor a resolution/ ordinance authorizing an increase over the prior year’s levy	the assessor does not have the statutory authority to levy on behalf of a taxing district.

Appendix A

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

Levy Limit Calculation for District: County General													
Assmt Taxes	Year	Due	Highest Lawful Levy	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?
2017	2018		555,631.73	1.00%	561,188.05	6,624,400	14,009.22	0	0.00	575,197.27	461,868,002	1.800000000000	
Actual Levy:									Summary of Levy Limits:				
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
2017	2018		535,028.35	\$5,257.91	540,286.26	14,009.22	0.00	554,295.48	0.00	553,173.96	831,362.40	575,197.27	554,295.48
Summary of Levy Rates Checks and Balances													
Assmt Taxes	Year	Due	Current Year's Max Levy	Pre Shift Levy Rate	Shift Amount	Levy Amount After Shift	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate Post Shift	Post Shift Road & County General Rate Limit Check	Over/Under Levy		
2016	2017							2.114790552500					
2017	2018		553,173.96	1.197688425200	447,440.04	1,000,614.00	1,000,287.43	2.165743081700	2.166450145200	2.474449970000	(326.57)		