



# Columbia County Levy Audit

## A Summary Report

04/10/2013

Department of Revenue, Property Tax Division

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## Overview

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<b>Purpose</b>	<p>The primary purpose of a levy audit by the Department of Revenue (Department) is to assist the county assessor in successfully performing the duties associated with levying taxes for the districts within the county.</p> <p>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.</p>
<b>Method of Calculation</b>	<p>The Department calculated the levy limits and levy rate for several of the taxing district for the 2013 tax year. To determine whether an error occurred, the Department compared the amount levied for the district with the levy limit, the statutory rate limit, the amount authorized by each district's resolution, and the levy amount certified by the district.</p>
<b>Information Reviewed</b>	<p>Below is the information that the Department reviewed for the 2013 tax year.</p> <ul style="list-style-type: none"><li>• Resolutions adopted by the districts</li><li>• Levy certificates (budgets)</li><li>• Ballot measures</li><li>• Levy limit worksheets</li><li>• The State levy letter</li></ul> <p>The scope of the audit did not include the review of earmarked funds.</p>
<b>Taxing Districts Selected</b>	<p>Below are the taxing districts that the Department reviewed for the 2013 tax year:</p> <ul style="list-style-type: none"><li>❖ Columbia County General Fund and Road</li><li>❖ City of Dayton</li><li>❖ Town of Starbuck</li><li>❖ Columbia Port</li><li>❖ Columbia Library</li><li>❖ Fire Districts: 2 and 3</li><li>❖ School Districts: Dayton, Prescott, and Waitsburg</li></ul>

# Executive Summary

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

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

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

- The Assessor's tax roll was not certified to the Columbia County Treasurer (Treasurer) on or before January 15, as required by RCW 84.52.080.
- For the 2013 tax year the City of Dayton overlevied \$2,578.
- The county legislative authority did not certify the budget amounts of each taxing district within the county to the Assessor according to RCW 84.52.070.
- The excess levies were within the limitations governing property taxes.
- The Assessor's levy paper work was both organized and detailed, which reduces the possibility of errors in the levy calculations.

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## Findings and Recommendations

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### **Tax Roll Certification**

The tax roll was certified to the Treasurer after the statutory due date. State law requires the certification of the levies for collection of taxes to be filed with the county treasurer on or before January 15 each year. The Assessor certified the tax roll to the Treasurer on January 28, 2013.

State law gives dates by which the Assessor's office is expected to complete different tasks. These dates are to be considered guidelines; if they are missed by a substantial amount of time it adversely affects the property tax process and the other departments and entities that rely on the Assessor's work.

### **Recommendation**

The Department recommends the Assessor take the following actions:

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

### **Reference:**

RCW 84.52.080 (4)

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### **City of Dayton**

For the 2013 tax year the Assessor levied more than was lawfully allowed. The City of Dayton was limited to the statutory maximum amount of \$334,969; the Assessor however levied \$337,547, a difference of \$2,578.

The finding is based on the following circumstances:

- The statutory maximum levy rate was incorrect
- The highest lawful levy was incorrect

### Statutory Maximum Levy

In calculating the levy for the City of Dayton the Assessor used a statutory maximum levy rate of \$3.60, rather than \$2.300994.

When a city is annexed to either a fire or a library district, the city's statutory maximum levy rate is \$3.60 less the actual levy rate of the fire and or library district for that particular tax year. The 2013 tax year statutory maximum levy rate for the City of Dayton is \$2.300994 since the annexed library district's levy rate is \$0.454127, and Fire District No. 3 levy rate is \$.844879.

The City's statutory maximum rate will change every year based on what the fire and/or library district's actual levy rate are for that year.

### Highest Lawful Levy

While calculating the levy limit the Assessor used the incorrect highest lawful levy. For the 2013 tax year the beginning highest lawful levy amount should have been \$361,882, rather than \$332,358.

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Chapter 84.55 RCW requires the levy limit be calculated based on the highest lawful levy since the 1986 tax year. The highest lawful levy since 1986 tax year is the lesser of the levy limit calculation and the statutory maximum amount from the previous year. This amount is used as the base when beginning the levy limit calculation for the current tax year. The levy limit is the sum of the highest lawful levy plus the increase due to the limit factor and the additional amounts for new construction, improvements to property, wind turbines and any increase in the value of state assessed property is multiplied by the previous year's actual levy rate.

In this case for the 2013 tax year, the beginning highest lawful amount should have been \$361,882, from the 2010 levy.

The following table shows the highest lawful levy and the levy rate that should be applied to new construction, wind turbines, improvements to property, newly constructed wind turbines, and the increase in value of state assessed property.

<b>District</b>	<b>Beginning Levy Limit (HLL since 1986 for the 2013 and 2014 tax year)</b>	<b>2013 levy rate: Apply to new construction in 2014 tax year</b>
City of Dayton	\$361,882	\$2.300994

The Department's 2013 tax year levy calculation are as follows:

<b>Limit Type</b>	<b>Limit Amount</b>
Levy Limit	\$367,367
Statutory Maximum Rate Levy	\$334,969
Certified Budget	\$395,000
Amount Authorized by Resolution	\$337,547

The lesser of these four levy limit calculations is \$334,969 the statutory maximum rate levy of \$2.300994 per one thousand dollars of assessed value.

**Recommendations**

The Department recommends the Assessor take the following actions:

- A levy correction is required in the succeeding year by reducing the taxing district's 2013 levy for the 2014 tax year.
- Contact the City of Dayton and inform them of the amount overlevied in the 2013 tax year. If the governing body determines the correction amount causes a hardship for the taxing district or taxpayers, the adjustment may be made on a proportional basis over a period of not more than three consecutive years.
- The beginning highest lawful levy for the 2014 tax year is \$361,882

- The levy rate for the 2014 tax year to be applied to new construction, improvements to property, newly constructed wind turbines, and the increase in value of state assessed property is \$2.300994.
- Use the Department's current version of the highest lawful levy calculation worksheet [REV 64 0007e](#).

**Reference:**

RCW 84.52.085

RCW 27.12.390

RCW 84.55.010

WAC 458-19-020

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**Budget  
Certification**

The Assessor receives a copy of each districts' budget, rather than the county legislative authority certifying these amounts to her. These budgets were made available to the Department for the audit.

RCW 84.52.020 requires each taxing district to certify a budget or a budget estimate to the county legislative authority on or before November 30 for the purpose of levying taxes.

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. We discussed the finding with the Assessor and she assured us that they will implement the statutory requirement in the subsequent levy year.

**Recommendation**

The Department recommends the Assessor take the following actions:

- Encourage the taxing districts to certify a budget or budget estimate to the county legislative authority.
- Encourage the county legislative authority to certify the amount to be levied of each taxing district to the Assessor.

**Reference:**

RCW 84.52.020

RCW 84.52.070

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# Regular Levy Limitations

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## What are the statutory limitations

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

The Assessor must adhere to the following statutory limitations:

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

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

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

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

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

### Reference:

- RCW 84.55.010
  - RCW 84.55.0101
  - WAC 458-19-020
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**Statutory  
Rate Limit**

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

**Reference:**

- RCW 84.52.043
  - *Property Tax Levy Operation Manual*,  
[http://dor.wa.gov/Docs/Pubs/Prop\\_Tax/LevyManual.doc](http://dor.wa.gov/Docs/Pubs/Prop_Tax/LevyManual.doc), (chapter 3)
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**Resolutions/  
Ordinances**

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

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

**Reference:**

- RCW 84.55.120
  - <http://dor.wa.gov/docs/forms/PropTx/Forms/OrdinanceResolution>
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**Levy  
Certification  
(Budget)**

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

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

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

**Reference:**

- RCW 84.52.020
  - RCW 84.52.070
  - <http://dor.wa.gov/docs/forms/PropTx/Forms/LevyCertf.doc>
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## **\$5.90 Limit**

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

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

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

### **Reference:**

- RCW 84.52.043
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## **1 Percent Constitution Limit**

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

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

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

### **Reference:**

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

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## Types of Refunds

There are two types of refunds :

- Adjudicated
- Administrative

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

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

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

### Reference:

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

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### What is an Excess Levy

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

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

This table lists types of excess levies:

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

### Reference:

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

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**What is Timber Assessed Value**

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

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**Components of TAV**

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

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

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

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**Tax base**

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

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

**Reference:**

- RCW 84.52.080 (2)
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# Assessor Guidelines

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

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

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

# Appendix

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

Highest Lawful Levy Calculation: Columbia County General Fund																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														972,164	1.572755	0.000000
2012	2013	972,164	1%	981,886	5,081,988	7,993	-	-	989,878	632,274,949	1.800000	1,138,095	989,878	-	989,878	1.565582	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	972,164	1%	981,886	7,993	-	0	989,878	989,878	1,200,000	1,138,095	989,878	989,878	1.565582	1.565582	0	

Highest Lawful Levy Calculation: Columbia County Road																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														981,320	2.096597	0.000000
2012	2013	981,320	1%	991,133	4,252,147	8,915	-	-	1,000,048	480,926,511	2.250000	1,082,085	1,000,048	-	1,000,048	2.079420	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	981,320	1%	991,133	8,915	-	0	1,000,048	1,000,048	1,100,000	1,082,085	1,000,048	1,000,048	2.079420	2.079420	0	

Highest Lawful Levy Calculation: City of Dayton																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														332,358	2.302654	0.000000
2012	2013	361,882	1%	365,501	810,282	1,866	-	-	367,367	145,575,873	2.300994	334,969	334,969	-	337,547	2.318703	0.000000
Actual Levy																	
The City is annexed into Fire District 3 and the Library.																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	332,358	1%	335,681	1,866	-	0	337,547	367,367	395,000	334,969	334,969	337,547	2.318703	2.300994	2,578	

Highest Lawful Levy Calculation: Town of Starbuck																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														10,000	1.742905	0.000000
2012	2013	14,050	1%	14,191	63,500	111	-	-	14,301	5,772,565	3.375000	19,482	14,301	-	10,100	1.749655	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	10,000	1%	10,100	111	-	0	10,211	14,301	10,100	19,482	10,100	10,100	1.749655	1.749655	0	



Highest Lawful Levy Calculation: Port of Columbia																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		259,327	0.419536	0.000000
2012	2013	259,327	1%	261,920	5,081,988	2,132	-	-	264,052	632,274,949	0.450000	284,524	264,052	-	264,052	0.417622	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	259,327	1%	261,920	2,132	-	0	264,052	264,052	350,000	284,524	264,052	264,052	0.417622	0.417622	0	

Highest Lawful Levy Calculation: Columbia County Library																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		279,408	0.456258	0.000000
2012	2013	289,714	1%	292,611	5,062,429	2,310	-	-	294,921	626,502,384	0.500000	313,251	294,921	-	284,512	0.454127	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	279,408	1%	282,202	2,310	-	0	284,512	294,921	295,000	313,251	284,512	284,512	0.454127	0.454127	0	

Highest Lawful Levy Calculation: Fire District 2																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		41,454	0.947247	0.000000
2012	2013	41,454	1%	41,868	487,767	462	-	-	42,330	47,745,764	1.000000	47,746	42,330	-	42,330	0.886577	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	41,454	1.65%	42,138	462	-	0	42,600	42,330	45,742	47,746	42,330	42,330	0.886577	0.886577	0	

Highest Lawful Levy Calculation: Fire District 3																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		434,754	0.841087	0.000000
2012	2013	434,754	1%	439,101	3,584,989	3,015	-	-	442,117	523,289,877	1.500000	784,935	442,117	-	442,117	0.844879	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	434,754	1%	439,102	3,015	-	0	442,117	442,117	450,000	784,935	442,117	442,117	0.844879	0.844879	0	

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

Excess Levy Calculation: Dayton School District No. 2												
Ballot Data		Department Calculations										
Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total County AV x Rate	Columbia County Levy Rate	County Levy	Over/Under	
Capitol Proj	2013	255,000	-	255,000	569,651,515	3,823,271	573,474,786	0.444657	255,000	0.444657	255,000	-
M & O	2013	1,300,000	-	1,300,000	569,651,515	1,911,635	571,563,150	2.274464	1,300,000	2.274464	1,300,000	-
Excess Levy Calculation: Prescott School District No. 402 (joint with Walla Walla) Walla Walla is the parent and set the levy rate												
Ballot Data		Department Calculations										
Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total County AV x Rate	Columbia County Levy Rate	County Levy	Over/Under	
Bond	2008	4,883	-	4,883	3,558,243	-	3,558,243	1.372283	4,883	1.372283	4,883	-
M & O	2011	7,898	-	7,898	3,558,243	-	3,558,243	2.219712	7,898	2.219712	7,898	-
Excess Levy Calculation: Waitsburg School District No. 401 (joint with Walla Walla) Walla Walla is the parent and set the levy rate												
Ballot Data		Department Calculations										
Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total County AV x Rate	Columbia County Levy Rate	Columbia County Levy	Over/Under	
Bond	2008	63,442	-	63,442	26,698,340	-	26,698,340	2.376245	63,442	2.376245	63,442	-
M & O	2011	89,210	-	89,210	26,698,340	-	26,698,340	3.341402	89,210	3.341402	89,210	-