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Washington Department of Revenue Property Tax Division

2019 San Juan 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 San Juan 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 2019 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 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 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:

- Town of Friday Harbor
- Fire Districts: 2, 4, and 5
- Hospital District No. 1
- Cemetery District No. 1
- School Districts: Orcas No. 137 and San Juan No. 149
- Port of Lopez
- Orcas Island Park and Recreation District

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 three requirements and two recommendations 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 Assessor is required to certify both locally and state assessed values to the taxing districts.
2. The Assessor is required to use the amount certified by a taxing district when determining the lesser of the levy limitations.
3. The county legislative authority is required to certify to the Assessor the amount to be levied for most taxing districts within or coextensive with the county on or before November 30.

Recommendations

1. The Department recommends the Assessor add titles to the spreadsheets used to verify the \$5.90 aggregate and the one percent constitutional limit.
2. The Department recommends the Assessor keep a record of forestland private acres and forestland private assessed value used to calculate the average per acre value for private forestland.

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.

Certification of assessed values to taxing districts

Requirement

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

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 stated he did not certify the locally assessed values and state assessed utility values to the taxing districts, for the 2019 tax year.

Action needed to meet requirement

The Assessor is required to take the following actions:

- Certify the total assessed value, including both locally assessed values and state assessed utility values, to the taxing districts timely.

Why it's important

Timely certification of assessed values to the taxing districts will assist the taxing districts with their budget process and determine if there are any levy consequences if the county legislative authority certifies the levy requests to the Assessor after November 30. It will also enhance the transparency in the governmental process of levying property tax.

Refund levy certifications

Requirement

The Assessor is required to use the amount certified by a taxing district when determining the lesser of the levy limitations.

What the law says

Most taxing districts are required to certify a budget or a budget estimate 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 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)

Grays Harbor County's Superior Court states the duties of the county assessor are ministerial, in *State v. Wiley, Supra, at p. 647*:

"The duties of respondent in relation to the matters in question are ministerial, and, if the facts upon which he is to act were properly certified to him from a tribunal with jurisdiction in the premises, that order constitutes his warrant and he is bound to proceed under it. His only concern is to know whether 'his warrant proceeds from competent authority,' and, if so, fulfill it as he is commanded."

What we found

The Assessor did not levy the refund amounts certified by the taxing districts.

The following table lists the refund amounts certified by the taxing districts and the refund amounts levied by the Assessor. The incorrect refund amounts resulted in five levy errors.

Taxing District	Refund Amount Certified	Refund Amount The Assessor Used	Levy Error Amount
Town of Friday Harbor	\$1,100	\$832.71	(\$267.29)
Fire District No. 4	\$11,100	\$8,506.86	(\$2,593.14)
Fire District No. 5	\$2,000	\$1,692.77	(\$307.23)
Hospital No. 1 EMS	\$1,000	\$730.95	(\$269.05)
San Juan School District No. 149 Capital Projects	No refund dollar amount specified	\$3,747.25	\$3,747.25

Refund levy certifications, continued

Action needed to meet requirement

The Assessor is required to take the following actions:

- Calculate the levy rate for a taxing district using the dollar amount certified by the taxing district, including refund amounts.
 - Levy for a refund only when a taxing district has certified a specific dollar amount for refunds.
- Correct the levy errors listed in the table above
- Notify the taxing districts of the levy errors. 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.
 - When there is an underlevy error, the Department interprets the statutes to give the taxing district the option of adjusting the following year's levy by the underlevy amount.
 - When there is an overlevy error, the Assessor must adjust the taxing district's levy in the subsequent year. (See Appendix E for the correct San Juan School District No. 149 levy rate calculations for the 2019 tax year.)
 - Use the correct levy rates, provided in Appendix A – D, in the levy calculations for the 2020 tax year for the following taxing districts:
 - Town of Friday Harbor
 - Fire District No. 4
 - Fire District No. 5
 - Hospital No. 1 EMS

Why it's important

If the Assessor is not determining the lesser of the levy limits using the levy amount certified by a taxing district, it can result in the taxpayers paying and taxing districts levying an incorrect amount of property tax.

Certification of levies to assessor

Requirement

The county legislative authority is required to certify to the Assessor the amount to be levied for most taxing districts within or coextensive with the county on or before November 30.

What the law says

It is the duty of the assessor of each county, after receiving the certificate of assessed value for state assessed property from the Department, to apportion and apply that value to the county tax roll. When the tax roll is complete, it is the assessor's duty to certify the total assessed value of property in the county as shown by the completed tax rolls to the officers authorized by law to estimate expenditures and/or levy taxes for each taxing district in the county the total assessed value of the property in such taxing district. (RCW 84.48.130)

Most taxing districts are required to certify a budget or budget estimate to the county legislative authority on or before November 30 for levying property taxes. (RCW 84.52.020)

The county legislative authority is required to certify the amount to be levied for most of the taxing districts, including the county, to the county assessor on or before November 30 of each year as not all taxing districts have statutory authority to make a property levy. For example, the county legislative authority must make the property tax levy against real and personal property for general taxes for fire districts. (RCWs 84.52.070 and 84.16.040)

If a levy amount is certified to the county assessor after the thirtieth day of November, the county assessor may use no more than the county legislative authority's certified levy amount for the previous year for the taxing district. This levy consequence does not apply to state levies or when the assessor has not certified assessed values as required by RCW 84.48.130 at least twelve working days before November 30. (RCW 84.52.070(3))

What we found

The Department included a requirement in the *2015 San Juan County Levy Audit Report* requiring the Assessor to obtain a certification of levy amounts for each taxing district from the county legislative authority. This requirement was not implemented for the 2019 tax year levy collections.

The Assessor did not provide the Department with a written certification from the county legislative authority listing the levy amounts for each taxing district within the county.

The Assessor did not certify 2018 assessed values, for the 2019 tax year, to the taxing districts as required in RCW 84.48.130.

The Assessor supplied the Department with levy certification documents authorized by each taxing district, for the 2019 tax year. These certification documents were received by the Assessor on or before November 30. He used the levy amounts listed in these documents to calculate the levy rates for the 2019 tax year.

Certification of levies to assessor, continued

Action needed to meet requirement

The Assessor is required to take the following actions:

- Obtain a written certification of levy amounts, for each taxing district, from the county legislative authority before certifying the tax roll.
- Continue educating the county legislative authority on the certification of levies process.
- If the districts continue to provide their levy requests directly to the Assessor, the Assessor could provide the county legislative authority a written document listing the levy request data. The county legislative authority could then certify this document back to the Assessor.

Why it's important

Since some taxing districts do not have statutory authority to make the property tax levy themselves, the county legislative authority is charged with the responsibility to certify the amount of taxes to be levied upon the property in the county.

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.

\$5.90 aggregate and one percent constitutional limits

Recommendation

The Department recommends the Assessor add titles to the spreadsheets used to verify the \$5.90 aggregate and the one percent constitutional limit.

What we found

The Assessor provided the Department with a spreadsheet verifying the \$5.90 aggregate limit check and one percent constitutional limit check, both documents were missing a title. Having a title listed on each spreadsheet will clearly define the purpose of each document.

Action recommended

The Department recommends the Assessor:

- Add a title to the \$5.90 aggregate limit spreadsheet to clarify it's purpose.
- Add a title to the one percent constitutional limit spreadsheet to clarify it's purpose.

Why it's important

Accurate titles on the documents used to verify the levy limits provide transparency in the levy process.

Timber assessed value (TAV)

Recommendation

The Department recommends the Assessor keep a record of forestland private acres and forestland private assessed value used to calculate the average per acre value for private forestland.

What we found

The Assessor stated he did not keep the report showing the forestland private acres and forestland private assessed value he used to calculate the average per acre value for private forestland, for the 2019 TAV distribution.

Action recommended

The Department recommends the Assessor:

- Retain records, for each year, that show the forestland private acres and forestland private assessed value he uses to calculate the average per acre value for private forestland.

Why it's important

Accurate record keeping provides transparency to the taxpayers within the process of levying 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 2020. 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
PO Box 47471
Olympia, WA 98504-7471
(360) 534-1400
<http://dor.wa.gov>

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, chapter 3
- https://dor.wa.gov/sites/default/files/legacy/Docs/Pubs/Prop_Tax/LevyManual.pdf

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.

References and forms:

- 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.

The county legislative authority must certify the amount to levy or budget estimates 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 and forms:

- 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 levies)
- Port districts
- Public utility districts
- Conservation futures
- Criminal justice
- Emergency medical services
- Affordable housing
- 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
- Only school district enrichment levies are 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
Enrichment	Schools	2-4 years
Maintenance & Operational (M&O)	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 standing timber were taxable as real property for all excess levy calculations.

Components of TAV

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

- Composite tax rate
- County Timber Assessed Value (TAV)
- Total County 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 Enrichment	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 districts with errors in this audit.

Levy Limit Calculation for District: Town of Friday Harbor												
Assmt Taxes	Highest	Limit	Highest	State Assd	Tax Added	Annexed	Tax Added	Levy	Assd	Stat	<input checked="" type="checkbox"/>	Annexed to Library?
Year Due	Lawful Levy	Factor	Lawful plus	New Const	for	Value	for	Limit	Value	Rate	<input type="checkbox"/>	Annexed to Fire?
	Since 1985*		Increase		State Assd		Annex.			Max.	<input type="checkbox"/>	Firemen's Pension?
					New Const						<input type="checkbox"/>	Lid Lift?
2018 2019	497,118.86	101.00000%	502,090.05	9,576,501	8,957.05	0	0.00	511,047.10	581,873,856	3.170444345200		
Actual Levy:							Summary of Levy Limits:					
Assmt Taxes	Previous	Lesser of	Previous Yr's	Tax Added	Tax Added	Authorized	Refund	Certified	Limit Per	Levy Limit	Authorized	
Year Due	Year's	Resolution's \$ or %	Levy plus	for	for	Levy by Res.		Budget	Stat. Rate	Plus Refund	Levy By Res.	
	Levy		Increase	State Assd	Annex.				Maximum		Plus Refund	
				New Const								
2018 2019	498,772.66	1.000%	503,760.39	8,957.05	0.00	512,717.44	1,100.00	516,100.00	1,844,798.68	512,147.10	513,817.44	
Assmt Taxes	Current Year's	Levy Correction	Total Levy	Actual	Actual Levy	Correct	Over/Under	New Highest	Levy Rate	Without Levy		
Year Due	Max Levy		w/ Correction	Amount	Rate	Levy Rate	Levy	Lawful Levy Since	Error or Levy	Error Correction		
				Levied				1985	Error Correction			
2017 2018					.935315276							
2018 2019	512,147.10	0.00	512,147.10	511,879.81	.8797092471	.8801686023	(267.29)	511,047.10	0.880168602300			

Appendix B

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

Levy Limit Calculation for District: Fire District No. 4												
Assmt Taxes	Highest	Limit	Highest	State Assd	Tax Added	Annexed	Tax Added	Levy	Assd	Stat	<input type="checkbox"/>	Annexed to Library?
Year Due	Lawful Levy	Factor	Lawful plus	New Const	for	Value	for	Limit	Value	Rate	<input type="checkbox"/>	Annexed to Fire?
	Since 1985*		Increase		State Assd		Annex.			Max.	<input type="checkbox"/>	Firemen's Pension?
					New Const						<input type="checkbox"/>	Lid Lift?
2018 2019	917,559.95	101.00000%	926,735.55	10,663,570	8,833.45	0	0.00	935,569.00	1,138,568,677	1.500000000000		
Actual Levy:							Summary of Levy Limits:					
Assmt Taxes	Previous	Lesser of	Previous Yr's	Tax Added	Tax Added	Authorized	Refund	Certified	Limit Per	Levy Limit	Authorized	
Year Due	Year's	Resolution's \$ or %	Levy plus	for	for	Levy by Res.		Budget	Stat. Rate	Plus Refund	Levy By Res.	
	Levy		Increase	State Assd	Annex.				Maximum		Plus Refund	
				New Const								
2018 2019	920,782.05	\$9,207.82	929,989.87	8,833.45	0.00	938,823.32	11,100.00	950,100.00	1,707,853.02	946,669.00	949,923.32	
Assmt Taxes	Current Year's	Levy Correction	Total Levy	Actual	Actual Levy	Correct	Over/Under	New Highest	Levy Rate	Without Levy	Error or Levy	
Year Due	Max Levy		w/ Correction	Amount	Rate	Levy Rate	Levy	Lawful Levy Since	Without Levy	Error or Levy	Error Correction	
				Levied				1985	Without Levy	Error or Levy	Error Correction	
2017 2018					.828376868							
2018 2019	946,669.00	0.00	946,669.00	944,075.86	.8291777906	.8314553338	(2,593.14)	935,569.00	0.831455333800			

Appendix C

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

Levy Limit Calculation for District: Fire District No. 5												
Assmt Taxes	Highest	Limit	Highest	State Assd	Tax Added	Annexed	Tax Added	Levy	Assd	Stat	<input type="checkbox"/>	Annexed to Library?
Year Due	Lawful Levy	Factor	Lawful plus	New Const	for	Value	for	Limit	Value	Rate	<input type="checkbox"/>	Annexed to Fire?
	Since 1985*		Increase		State Assd		Annex.			Max.	<input type="checkbox"/>	Firemen's Pension?
					New Const						<input type="checkbox"/>	Lid Lift?
2018 2019	158,935.63	101.00000%	160,524.99	1,723,450	1,497.61	0	0.00	162,022.60	191,110,955	1.500000000000		
Actual Levy:							Summary of Levy Limits:					
Assmt Taxes	Previous	Lesser of	Previous Yr's	Tax Added	Tax Added	Authorized	Refund	Certified	Limit Per	Levy Limit	Authorized	
Year Due	Year's	Resolution's \$ or %	Levy plus	for	for	Levy by Res.		Budget	Stat. Rate	Plus Refund	Levy By Res.	
	Levy		Increase	State Assd	Annex.				Maximum		Plus Refund	
				New Const								
2018 2019	158,969.51	1.000%	160,559.21	1,497.61	0.00	162,056.82	2,000.00	170,000.00	286,666.43	164,022.60	164,056.82	
Assmt Taxes	Current Year's	Levy Correction	Total Levy	Actual	Actual Levy	Correct	Over/Under	New Highest	Levy Rate			
Year Due	Max Levy		w/ Correction	Amount	Rate	Levy Rate	Levy	Lawful Levy Since	Without Levy	Error or Levy	Error Correction	
				Levied				1985	Error or Levy			
2017 2018					.8689612792							
2018 2019	164,022.60	0.00	164,022.60	163,715.37	.8566508916	.8582584724	(307.23)	162,022.60	0.858258472400			

Appendix D

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

Levy Limit Calculation for District: Hospital No. 1 EMS												
Assmt Taxes	Highest	Limit	Highest	State Assd	Tax Added	Annexed	Tax Added	Levy	Assd	Stat	<input type="checkbox"/>	Annexed to Library?
Year Due	Lawful Levy	Factor	Lawful plus	New Const	for	Value	for	Limit	Value	Rate	<input type="checkbox"/>	Annexed to Fire?
	Since 1985*		Increase		State Assd		Annex.			Max.	<input type="checkbox"/>	Firemen's Pension?
					New Const						<input type="checkbox"/>	Lid Lift?
2018 2019	1,477,595.47	101.00000%	1,492,371.42	46,798,420	21,731.06	0	0.00	1,514,102.48	3,479,532,081	0.500000000000		
Actual Levy:							Summary of Levy Limits:					
Assmt Taxes	Previous	Lesser of	Previous Yr's	Tax Added	Tax Added	Authorized	Refund	Certified	Limit Per	Levy Limit	Authorized	
Year Due	Year's	Resolution's \$ or %	Levy plus	for	for	Levy by Res.		Budget	Stat. Rate	Plus Refund	Levy By Res.	
	Levy		Increase	State Assd	Annex.				Maximum		Plus Refund	
				New Const								
2018 2019	1,483,422.56	1.000%	1,498,256.79	21,731.06	0.00	1,519,987.85	1,000.00	1,519,000.00	1,739,766.04	1,515,102.48	1,520,987.85	
Assmt Taxes	Current Year's	Levy Correction	Total Levy	Actual	Actual Levy	Correct	Over/Under	New Highest	Levy Rate	Without Levy		
Year Due	Max Levy		w/ Correction	Amount	Rate	Levy Rate	Levy	Lawful Levy Since	Error or Levy	Error Correction		
				Levied				1985				
2017 2018					.4643546435							
2018 2019	1,515,102.48	0.00	1,515,102.48	1,514,833.43	.4353555003	.4354328252	(269.05)	1,514,102.48	0.435432825200			

Appendix E

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

Excess Levy Calculation: San Juan School District No. 149														
Ballot Data Type	Budget	Refund	Total Levy Per Budget	Per Pupil Limit	\$1.50 Max. Limit	Lesser Levy Limit	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total County AV x Rate	County Levy Rate	County Levy	Over/Under
Capital Project	1,291,510.00		1,291,510.00	n/a	n/a	1,291,510.00	3,454,606,983	671,176	3,455,278,159	0.373778879800	1,291,510.00	0.374863380100	1,295,257.25	3,747.25
Enrichment	1,899,800.00		1,899,800.00	1,899,800.00	5,182,894.05	1,899,800.00	3,454,606,983	655,716	3,455,262,699	0.549827948100	1,899,800.00	0.549827948100	1,899,800.00	0.00