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# Washington Department of Revenue Property Tax Division

## 2022 Cowlitz County Levy Audit A Summary Report



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# Overview

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## Purpose

The primary purpose of this review by the Department of Revenue (Department) is to assist the Cowlitz 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 2022 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 audit:

- 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 districts for the 2022 tax year:

- Cities/Towns: Kalama, Kelso, Longview
- Fire Districts: #2 Kelso/Longview, #3 Toutle, #6 Castle Rock
- Port Districts: Port of Longview
- School Districts: #122 Longview, #402 Kalama, #458 Kelso
- Cemetery Districts: #1 Castle Rock, #2 Woodland, #3 Silverlake

# Executive Summary

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## 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 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

Upon completion of the review, the Department groups 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.

## Results

The Department identified no requirements and no recommendations directed toward improving the accuracy of the levy process.

## Next Steps

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### Follow-up

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

### Questions

If you have questions about this report, please contact the Property Tax Division at (360) 534-1400.

For additional information contact:

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