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# Washington Department of Revenue Property Tax Division

## 2023 Tax Year Garfield 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 Garfield 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 2023 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:

- City/Towns: City of Pomeroy
- Fire Districts: Garfield County Fire District
- Hospital Districts: Garfield County Hospital District
- Port Districts: Garfield County Port District

# 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 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 two 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

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### Requirements

1. The Assessor is required to determine the statutory maximum levy rate limit for each regular levy.
2. The Assessor is required to certify the completed tax roll to the Garfield County Treasurer (Treasurer) on or before January 15 and take a receipt from the Treasurer. The Assessor is also required to provide the Garfield County Auditor (Auditor) with an abstract of the tax rolls showing the total amount of taxes collectible for each taxing district.

### Recommendations

1. The Department recommends the Assessor use the Department's most current \$5.90 (REV 64 0097) and Constitutional 1 percent levy limit (REV 64 0096) worksheets when calculating these aggregate limitations.
2. The Department recommends the Assessor provide current information regarding the taxable values, levy amounts, and levy rates for the individual taxing districts on their website.

## Requirement – Statutory maximum levy rate for cities and towns annexed to a fire/library district

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### Requirement

The Assessor is required to determine the statutory maximum levy rate limit for each regular levy.

### What the law says

When a city or town is annexed to a fire and or library district, or participates in a regional fire service authority, the city or town's statutory maximum levy rate is \$3.60 per \$1,000 assessed value, less the actual levy rate of the fire, library district, and or regional fire service authority district for that particular year, plus an additional \$0.225 per \$1,000 assessed value if the city or town has a firefighters' pension fund. (RCW's 52.04.081, 41.16.060, 84.52.044, and 27.12.390)

### What we found

The City of Pomeroy is annexed to the Garfield Fire District. The Garfield Fire District's 2023 tax year levy rate is \$0.881173471035 per \$1,000 assessed value. This results in a statutory maximum levy rate of \$2.718826528965 per \$1,000 (\$3.60 - \$0.881173471035) for the for the 2023 tax year. The Assessor calculated the levy limit using a statutory maximum levy rate of \$2.723241181033 per \$1,000 assessed value.

The city's levy was limited by their certified levy request amount, \$189,915.17, rather than the statutory maximum levy rate, thus no levy overlevy occurred.

### Action needed to meet requirement

The Assessor is required to take the following action:

- Calculate the statutory maximum rate each year for the City of Pomeroy by deducting the fire district's certified levy rate from \$3.60.

### Why it's important

The statutory maximum levy rate for cities annexed to a fire or library district, or participates in a regional fire service authority must be calculated each year to ensure the city is not levying more or less than the law allows.

## Requirement – Tax roll certification

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### Requirement

The assessor is required to certify the completed tax roll to the Garfield County Treasurer (Treasurer) on or before January 15 and take a receipt from the Treasurer. The Assessor is also required to provide the Garfield County Auditor (Auditor) with an abstract of the tax rolls showing the total amount of taxes collectible for each taxing district.

### What the law says

The county assessor must deliver the tax rolls to the county treasurer, on or before January 15, taking a receipt from the treasurer and provide an abstract of the roll to the county auditor. (RCW 84.52.080)

### What we found

The Assessor timely certified the 2023 tax roll on January 13, 2023. The Assessor provided the Department with a copy of the certification with the Auditor's "Seal of Records" stamp. The Assessor did not provide the Department of a receipt from the Treasurer.

This requirement was also included in the 2020 Tax Year Levy Audit Report. When the Department follow-up with this requirement for the 2021 tax year, the Assessor provided a copy of the tax roll certification with the Treasurer's signature of receipt.

### Action needed to meet requirement

The Assessor is required to take the following action:

- Take a receipt from the Treasurer when certifying future tax rolls. This can be accomplished by having the Treasurer sign and date the certification document.

### Why it's important

Obtaining the required receipt from the Treasurer shows transparency.

## Recommendation – Levy limit worksheets

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### Recommendation

The Department recommends the Assessor use the Department's most current \$5.90 (REV 64 0097) and Constitutional 1 percent levy limit (REV 64 0096) worksheets when calculating these aggregate limitations.

### What we found

The Assessor is using outdated aggregate levy limit worksheets to verify the \$5.90 and Constitutional 1 percent levy limitations.

### Action recommended

The Department recommends the Assessor

- Use the most current version of the \$5.90 and Constitutional 1 percent aggregate levy limitation worksheets. These worksheets can be found at <https://dor.wa.gov/forms-publications>.

### Why it's important

The current version of these worksheets include the latest changes made by the Washington State Legislators. They also have been updated to automatically calculate the levy limitation based on the individual levy rates entered into the form.



## **Recommendation – Provide property tax levy information on website**

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### **Recommendation**

The Department recommends the Assessor provide current information regarding the taxable values, levy amounts, and levy rates for the individual taxing districts on the Assessor’s website.

### **What we found**

Through the 2013-2021 tax years, the Assessor provided:

- A searchable property record database,
- A map of Garfield County,
- Property sales ranging from January 2018 to February 2023,
- Property appeal information,
- A physical inspection schedule, and
- Tax levy information.

The website does not contain levy information for the 2022 or 2023 tax years.

### **Action recommended**

The Department recommends the Assessor:

- Include current year’s property tax levy information on the county’s website, listing the taxing districts located in the county, their taxable values, amount levied for each levy, and levy rates.

### **Why it’s important**

Providing this information to the public enhances the transparency in the governmental process of levying property taxes.

## Next Steps

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### Follow-up

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

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

### Questions

General levy information is available in the Department's [Property Tax Levies Operating Manual](#).

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

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