

P.O. Box 47471  
Olympia, WA 98504-7471

# Washington Department of Revenue Property Tax Division

## 2024 Tax Year Franklin County Levy Audit A Summary Report



# Table of Contents

Overview .....	3
Executive Summary .....	4
Requirement 1 – Franklin County General Levy .....	6
Requirement 2 – Fire district statutory maximum rate limit .....	9
Requirement 3 – Fire District No. 3 .....	10
Requirement 4 – Tax roll certification .....	12
Recommendation 1 – Certification of levies to the assessor .....	13
Next Steps .....	14
Appendix A .....	15
Appendix B .....	17
Appendix C .....	18

# Overview

---

---

## Purpose

The primary purpose of this review by the Department of Revenue (Department) is to assist the Franklin 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 2024 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% constitutional limits.

We do not review every taxing district's levy. We audited approximately 40% 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 Pasco and City of Connell.
- Fire Districts: No. 2 and No. 3.
- School Districts: North Franklin No. 51 and Othello No. 55.
- Port Districts: Port of Pasco.
- County General and County Road.

# 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 four requirements and one recommendation directed toward improving the accuracy of the levy process.

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

## Executive Summary, continued

---

### Requirements

1. The Assessor is required to calculate the 1% growth limit, statutory maximum rate limit, and amount authorized over the prior year's levy based on the county general levy information. Once the lesser of the limitations is known for the county general levy, then funds are earmarked for the veterans assistance and mental health levies with the remaining funds apportioned to the county current expense fund.
2. The Assessor is required to calculate a fire protection district's statutory maximum rate limit using a levy rate of \$1.50 per \$1,000 assessed value, unless that fire protection district is levying a benefit assessment charge, then use the statutory maximum rate limit of \$1.00 per \$1,000 assessed value.
3. The Assessor is required by law to calculate the levy limitations and levy the lesser of those limitations on behalf of the taxing district.
4. The Assessor is required to certify the completed tax roll to the Franklin County Treasurer, on or before January 15, with acknowledgment of receipt, and provide the Franklin County Auditor with an abstract of the tax roll.

### Recommendation

1. The Department recommends the Assessor provides additional education to the Franklin County Legislative Authority regarding certification of the levy request amounts to the assessor's office.

## Requirement 1 – Franklin County General Levy

### Requirement

The Assessor is required to calculate the 1% growth limit, statutory maximum rate limit, and amount authorized over the prior year’s levy based on the county general levy information. Once the lesser of the limitations is known for the county general levy, then funds are earmarked for the veterans’ assistance and mental health levies with the remaining funds apportioned to the county current expense fund.

### What the law says

The county legislative authority is required to certify the amount of taxes to be levied, for county purposes, on or before December 15, each year to the county assessor. If the certification occurs after the deadline and the county 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 district (RCW 84.52.070).

As states 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 where “his warrant proceeds from competent authority, and, if so, fulfill as he is commanded.”

The only exception to levying a specific amount is for the first year of a levy lid lift (RCW 84.52.010(1)).

A county legislative authority must certify specific amounts of funds to the county assessor for the veterans’ assistance and mental health earmarked levies. The amount for these funds can be determined in multiple ways:

<b>Veterans’ Assistance (RCW 73.08.080)</b>	<b>Mental Health (RCW 71.20.110)</b>
Minimum rate of \$0.01125 per \$1,000 assessed value. The rate may be less than the minimum rate depending on the fund balance as of the first Tuesday in September.	Flat rate of \$0.25 per \$1,000 assessed value.
Maximum levy rate of \$0.27 per \$1,000 assessed value.	Levy amount increased or reduced in the same proportion as compared to the prior year’s certified county general levy.
Levy amount increased or reduced in the same proportion as compared to the prior year’s certified county general levy.	

No increase in property tax revenue may be authorized without a public hearing and adoption of a separate ordinance or resolution that specifically states the change in revenue, in terms of both dollars and percentage. This does not include increases due to new construction, construction of wind turbines, solar, biomass and geothermal facilities, improvements, state assessed property, and refunds.

For years following a road levy shift, the dollar and percentage increase must use the post-shift levy amount as the starting point in describing the amount of the levy increase (RCW 84.55.120, WAC 458-19-085, and PTA 22.1.2024).

## What we found

During the audit, the Assessor provided the Department with corrected 2021 and 2022 tax year levy limit worksheets, where the corrected limit factor was applied to the district's highest lawful levy. These corrections did not result in a net change in revenue for the district.

### 2022 tax year

Upon review of the corrected 2022 tax year worksheet, the Department found the Assessor did not include the 2021 tax year levy amount for the district's earmarked funds for the veterans' assistance and mental health levies when calculating the district's authorized increase over the prior year's levy. This resulted in a \$471,088.74 underlevy error for the 2022 tax year.

### 2023 tax year

The Department recalculated the 2023 tax year levy limitations using the 2022 tax year levy rate, as if the error for this year had not occurred. This recalculation resulted in a new highest lawful levy for the district but did not result in a net change in total revenue for the district.

### 2024 tax year

The Department recalculated the 2024 tax year levy limitations using the corrected information from the 2023 tax year. During this review, the Department noted the following:

- When the Assessor calculated the new levy limit (e.g., 1% growth limit), the levy rate used to calculate the additional levy capacity above the 1% growth limit did not include the levy rates representing the earmarked funds for the veterans' assistance and mental health levies within the Franklin County General levy.
- When the Assessor calculated the levy limitation based on the increase authorized by the district, the Assessor applied the authorized dollar increase and percentage increase to the prior year's current expense levy amount instead of the total 2023 tax year Franklin County General levy amount, which includes the veterans' assistance and mental health levies.
- The Franklin County Legislative Authority certified a levy request amount of \$12,100,000 for the Franklin County Current Expense fund. They also provided the Assessor with a letter requesting the Assessor levy the minimum amount for the Franklin County veterans' assistance levy. This letter did not include a specific levy amount.
  - The Assessor calculated this amount using the flat rate of \$0.01125 per \$1,000 assessed value, for a total of \$193,209.13. The scope of this audit does not include the review of earmarked funds. Thus, the Department did not verify if this amount was the actual minimum requested for the Veterans' Assistance levy.

- The Assessor did not provide the Department with any documentation from the Franklin County Legislative Authority authorizing a levy for the Mental Health fund for the 2024 tax year, yet the Assessor apportioned \$429,353.63 to this fund from the County General levy using the flat levy rate of \$0.025 per \$1,000 assessed value. Once again, the scope of this audit does not include the review of earmarked funds, only the County General levy.
- Since the Franklin County Legislative Authority provided the Assessor with the separate letter regarding the veteran’s assistance fund, the Department interprets the district’s total levy request amount of \$12,293,209.13, while the Assessor included a total of \$12,100,000 in their levy limit calculations. The district’s 1% growth limit is less than both of these levy requests amounts, thus the use of \$12,100,000 did not impact the district’s maximum levy.
- The Assessor calculated the lesser levy limitation as the district’s certified levy request amount, \$12,100,000 plus \$750,000 for the road levy shift, for a total levy amount of \$12,850,000. The Tax Certification by SubFund report that was certified to the county treasurer, demonstrates \$13,472,563.33 was actually levied for the Franklin County General levy. The amount was broken-down as follows:

Current Expense	\$ 12,850,000.57
Veterans Assistance	\$ 193,209.13
Mental Health	\$ 429,353.63
<b>Total County General Levy</b>	<b>\$ 13,472,563.33</b>

The lesser limitation determined by the Department is the district’s 1% growth limit, \$12,087,192.34, plus the road levy shift of \$750,000, for a total levy of \$12,837,192.34.

- The combination of these differences resulted in a \$635,370.99 overlevy occurred for the 2024 tax year.

The net overlevy error is \$164,282.25. See Appendix A for levy limit calculations.

### Actions needed to meet requirement

The Assessor is required to take the following actions:

- Notify the taxing district of the \$164,282.25 overlevy error. 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.
- Begin the levy error correction with the 2024 levy limit calculations for the 2025 tax year. When calculating the district’s levy capacity due to new construction, etc., use the levy rate that would have been certified if the error had not occurred in the prior year, \$0.7474720107 per \$1,000 assessed value.
- Use the actual amount levied from the 2023 tax year, including the earmarked funds and road levy shift amount of \$13,472,563.33, when calculating the taxing district’s authorized increase over the prior year’s levy. Also, use the post shift amount when calculating this levy limitation for the Franklin County Road District.
- Use the levy’s highest lawful levy of \$12,071,891.16 when calculating the 2025 tax year levy limit.
- Apportion earmarked funds only for those funds identified by the Franklin County Legislative Authority.

### Why it’s important

By calculating the levy limitations, as required by law, and levying the lesser of those limitations, it will ensure the assessor does not levy more or less than statutes allow on behalf of the taxing district and taxpayers pay the correct amount of property taxes.



## Requirement 2 – Fire district statutory maximum rate limit

---

### Requirement

The Assessor is required to calculate a fire protection district's statutory maximum rate limit using a levy rate of \$1.50 per \$1,000 assessed value, unless that fire protection district is levying a benefit assessment charge, then use the statutory maximum rate limit of \$1.00 per \$1,000 assessed value.

### What the law says

House Bill 1166, 2017 Legislation Session, removed the requirement for fire protection districts to have a full-time, paid employee, or contracts with another municipal corporation, for the services of at least one full-time paid employee to levy before they can levy the third \$0.50 levy rate per \$1,000 assessed value (RCW 52.16.160).

A fire protection district that is imposing a benefit assessment may not impose their third \$0.50 per \$1,000 assessed value levy under RCW 52.16.160 (RCW 52.18.065).

A fire district's highest lawful levy since 1985 includes the amount that could have been levied using the third \$0.50 per \$1,000 assessed value that would have been imposed if they had not levied a benefit assessment (RCW 84.55.092).

### What we found

The Assessor calculated Fire District No. 2's statutory maximum levy rate using a rate of \$1.00 instead of \$1.50 per \$1,000 assessed value. The Assessor did not provide documentation indicating the district levied a benefit assessment for the 2024 tax year.

The use of the incorrect rate did not result in a levy error as the district's levy was limited by the authorized increase over the prior year's levy.

See Appendix B for levy limit calculations.

### Action needed to meet requirement

The Assessor is required to take the following action:

- Calculate the statutory maximum levy rates for all fire districts using a levy rate of \$1.50 per \$1,000 per \$1,000, unless the district is levying a benefit assessment charge. If the district is levying a benefit assessment charge, then use the rate of \$1.00 per \$1,000 assessed value.

### Why it's important

By calculating the levy limitations, as required by law, and levying the lesser of those limitations, it will ensure the assessor does not levy more or less than statutes allow on behalf of the taxing district and taxpayers pay the correct amount of property taxes.

## Requirement 3 – Fire District No. 3

---

### Requirement

The Assessor is required to calculate the levy limitations and levy the lesser of those limitations on behalf of the taxing district.

### What the law says

The highest lawful levy since 1985 is adjusted by the appropriate limit factor and additional funds for increases due to new construction, increases to assessed values due to construction of wind turbines, biomass, and geothermal facilities, increment value, increases in state assessed property values, and improvements to property (RCW 84.55.010 and RCW 84.55.092).

An increase in levy capacity is calculated by applying the dollar and percentage of change as stated on the ordinance or resolution to the levy amount from the previous year (RCW 84.55.120).

The new construction and state assessed property increase portion of the levy limit is calculated by multiplying the new construction and state assessed property values by the levy rate for the preceding year or levy rate that would have been used if a levy error or levy error correction had not occurred in the prior year (RCW 84.55.010, 84.52.085(1)(b), and WAC 458-19-020).

### What we found

Fire District No. 3 had non-voted bond debt at the time territory was annexed away from this district. This territory remains liable to pay a portion of this non-voted bond debt.

When the Assessor calculated the 1% growth limit and authorized increase limit over the district's prior year's levy, the Assessor did not include the portion of the district's levy rate that represents the non-voted bond debt portion of the prior year's total levy rate in the 2024 tax year levy limit calculations.

The Assessor applied the authorized increase over the prior year's levy to an amount that did not include the 2023 tax year non-voted bond debt portion of the district's levy.

These errors result in a \$41,964.18 underlevy. See Appendix C for levy limit calculations.

### Actions needed to meet requirement

The Assessor is required to take the following actions:

- Notify the taxing district of the \$41,964.18 underlevy error. 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. 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.

- Begin the levy error correction with the 2024 levy limit calculations for the 2025 tax year. When calculating the district's levy capacity due to new construction, etc., use the levy rate that would have been certified if the error had not occurred in the prior year, \$0.8685482 per \$1,000 assessed value.
- Use the actual amount levied from the 2024 tax year \$2,133,314.59 in the levy calculations for the 2025 tax year when calculating the taxing district's authorized increase over the prior year's levy. This amount includes the levy error.
- Use the highest lawful levy of \$2,155,244.63 when calculating the 2025 tax year levy limit.

### **Why it's important**

By calculating the levy limitations as required by law and levying the lesser of those limitations, it will ensure the assessor does not levy more or less than statutes allow on behalf of the taxing district and taxpayers pay the correct amount of property taxes.

## Requirement 4 – Tax roll certification

---

### Requirement

The Assessor is required to certify the completed tax roll to the Franklin County Treasurer, on or before January 15, with acknowledgment of receipt, and provide the Franklin County Auditor with an abstract of the tax roll.

### What the law says

The assessor must deliver the tax rolls to the county treasurer, on or before January 15, 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 provided the Department with a copy of the tax roll certification to the county treasurer and auditor dated January 25, 2024. The certification included a signed receipt from both the county treasurer and auditor.

The Assessor started the tax roll certification process timely on January 16, 2024, January 15 was a legal holiday, and discovered their computer software system was not programmed correctly to allocate funds for one of their local tax increment finance areas. The Assessor worked with their software vendor and was able to complete the certification on January 25, 2024.

### Action needed to meet requirement

The Assessor is required to take the following action:

- Certify the tax roll to the county treasurer on or before January 15 in the future.

### Why it's important

Statutory deadlines exist to provide a timely, orderly process for property taxation. When the January 15 deadline is missed, it results in delay of receipt of property taxes from the taxpayers and distribution of taxes to the taxing districts.

## Recommendation 1 – Certification of levies to the assessor

---

### Recommendation

The Department recommends the Assessor provides additional education to the Franklin County Legislative Authority regarding certification of the levy request amounts to the assessor's office.

### What we found

The first Monday in December 2023 was December 4, 2023. The Franklin County Legislative Authority certified the levy request amounts to the Assessor on December 6, 2023, which is after the statutory deadline. This certification includes amounts for the Franklin County Current Expense fund and the Franklin County Road levy, along with the other taxing districts located within Franklin County.

In a separate letter dated December 6, 2023, the Franklin County Legislative Authority authorized the Assessor to levy the minimum amount allowable by statute generated from property tax assessment for the Veterans' Assistance fund for the 2024 tax year. This letter did not include a specific amount for the levy. The Assessor apportioned \$193,206.13 from the Franklin County General levy using the flat levy rate of \$0.01125 per \$1,000 assessed value for the Veterans' Assistance fund.

The Assessor did not certify the 2023 assessed values for the 2024 tax year, to the taxing districts twelve working days before November 30 thus, the levy consequence in RCW 84.52.070(3) limiting the levy amounts to the prior year's certification amounts does not apply.

### Action recommended

The Department recommends the Assessor:

- Reviews the [Levy Certification Requirements](#) Property Tax Advisory with the Franklin County Legislative Authority. Specifically, the certification date deadlines and the requirement to certify specific levy amounts, even for earmarked funds from the county general levy such as veterans' assistance and metal health

### Why it's important

Statutory deadlines exist to provide a timely, orderly process for property taxation. When the levy requests are not certified to the county assessor timely, it could result in a taxing district being limited to the levy amount certified on their behalf from the prior levy year. This limitation may cause a loss of funds for the taxing districts. It also puts the assessor at risk for not meeting their Statutory deadline to certify the tax roll to the county treasurer on or before January 15. When the January 15 deadline is missed, it results in delay of receipt of property taxes from the taxpayers and distribution of taxes to the taxing districts

## 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 2025. This will give the Assessor an opportunity to implement the required 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](#), available on our website.

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

Washington State Department of Revenue  
Property Tax Division  
P.O. Box 47471  
Olympia, WA 98504-7471  
(360) 534-1400  
[dor.wa.gov](http://dor.wa.gov)

# Appendix A

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

## Franklin County General Levy – 2022 tax year

Levy Limit Calculation for District: County General												
Assmt Taxes	Highest	Limit	Highest			Annexed	Tax Added	Levy	Assd	Stat	<input type="checkbox"/>	Annexed to Library?
Year	Due	Lawful Levy	Factor	Lawful plus	State Assd, NC & Increment Value	Value	for	Limit	Value	Rate	<input type="checkbox"/>	Annexed to Fire?
		Since 1985*		Increase			Annex.			Max.	<input type="checkbox"/>	Firemen's Pension?
											<input type="checkbox"/>	Lid Lift?
2021	2022	10,388,271.00	101.00%	10,492,153.71	288,463,163	329,207.34	0	0.00	10,821,361.05	11,694,245,437	1.800000000000	
Actual Levy:								Summary of Levy Limits:				
Assmt Taxes	Previous	Lesser of Resolution's \$	Previous Yr's	Tax Added for	Tax Added	Authorized	Refund	Certified	Limit Per	Levy Limit	Authorized	
Year	Year's	or % Increase	Levy plus	State Assd., NC, &	for	Levy by Res.		Budget	Stat. Rate	Plus Refund	Levy By Res.	
	Levy		Increase	Increment Value	Annex.				Maximum		Plus Refund	
2021	2022	11,487,903.86	\$0.00	11,487,903.86	329,207.34	0.00	11,817,111.20	0.00	10,723,303.00	21,049,641.79	10,821,361.05	11,817,111.20
Summary of Levy Rates Checks and Balances												
Assmt Taxes	Current Year's	Pre Shift Levy Rate	Shift Amount	Levy Amount After	Actual	Actual Levy	Correct Levy Rate	Post Shift Road &	Over/Under			New Highest Lawful
Year	Max Levy			Shift	Amount Levied	Rate	Post Shift	County General	Levy			Levy Since 1985
								Rate Limit Check				
2019	2020					1.141245670000						
2021	2022	10,723,303.00	0.916972630400	750,000.00	11,473,303.00	11,002,214.26	0.940482293000	0.981106738500	(471,088.74)			10,821,361.05

2024 Tax Year Franklin County Levy Audit

Franklin County General Levy – 2023 tax year

Levy Limit Calculation for District: County General													
Assmt	Taxes	Highest	Limit	Highest	State Assd, NC & Increment Value	Tax Added for State Assd., NC, & Increment Value	Annexed	Tax Added	Levy	Assd	Stat	<input type="checkbox"/>	Annexed to Library?
Year	Due	Lawful Levy	Factor	Lawful plus			Annexed	for	Limit	Value	Rate	Max.	<input type="checkbox"/>
		Since 1985*		Increase			Annex.					<input type="checkbox"/>	Firemen's Pension?
												<input type="checkbox"/>	Lid Lift?
2022	2023	10,821,361.00	101.00%	10,929,574.61	587,095,288	576,003.14	0	0.00	11,505,577.75	13,800,124,462	1.800000000000		
Actual Levy:							Summary of Levy Limits:						
Assmt	Taxes	Previous	Lesser of Resolution's \$	Previous Yr's	Tax Added for	Tax Added	Authorized	Refund	Certified	Limit Per	Levy Limit	Authorized	
Year	Due	Year's	or % Increase	Levy plus	State Assd., NC, &	for	Levy by Res.		Budget	Stat. Rate	Plus Refund	Levy By Res.	
		Levy		Increase	Increment Value	Annex.				Maximum		Plus Refund	
2022	2023	10,617,111.20	\$677,361.00	11,294,472.20	576,003.14	0.00	11,870,475.34	0.00	11,482,771.00	24,840,224.03	11,505,577.75	11,870,475.34	
Summary of Levy Rates Checks and Balances													
Assmt	Taxes	Current Year's	Pre Shift Levy Rate	Shift Amount	Levy Amount After	Actual	Actual Levy	Correct Levy Rate	Post Shift Road &	Over/Under		New Highest	
Year	Due	Max Levy			Shift	Amount Levied	Rate	Post Shift	County General	Levy		Levy Since 1985	
									Rate Limit Check				
2021	2022						0.981106738500						
2022	2023	11,482,771.00	0.832077350500	350,000.00	11,832,771.00	11,832,771.00	0.857439440679	0.857439440600	0.857439440600	0.00		11,504,741.06	

Franklin County General Levy – 2024 tax year

Levy Limit Calculation for District: County General													
Assmt	Taxes	Highest	Limit	Highest	State Assd, NC & Increment Value	Tax Added for State Assd., NC, & Increment Value	Annexed	Tax Added	Levy	Assd	Stat	<input type="checkbox"/>	Annexed to Library?
Year	Due	Lawful Levy	Factor	Lawful plus			Annexed	for	Limit	Value	Rate	Max.	<input type="checkbox"/>
		Since 1985*		Increase			Annex.					<input type="checkbox"/>	Firemen's Pension?
												<input type="checkbox"/>	Lid Lift?
2023	2024	11,504,741.06	101.00%	11,619,788.47	545,115,896	467,403.87	0	0.00	12,087,192.34	17,174,144,525	1.800000000000		
Actual Levy:							Summary of Levy Limits:						
Assmt	Taxes	Previous	Lesser of Resolution's \$	Previous Yr's	Tax Added for	Tax Added	Authorized	Refund	Certified	Limit Per	Levy Limit	Authorized	
Year	Due	Year's	or % Increase	Levy plus	State Assd., NC, &	for	Levy by Res.		Budget	Stat. Rate	Plus Refund	Levy By Res.	
		Levy		Increase	Increment Value	Annex.				Maximum		Plus Refund	
2023	2024	12,332,263.25	\$154,234.32	12,486,497.57	467,403.87	0.00	12,953,901.44	0.00	12,293,209.13	30,913,460.15	12,087,192.34	12,953,901.44	
Summary of Levy Rates Checks and Balances													
Assmt	Taxes	Current Year's	Pre Shift Levy Rate	Shift Amount	Levy Amount After	Actual	Actual Levy	Correct Levy Rate	Post Shift Road &	Over/Under		New Highest	
Year	Due	Max Levy			Shift	Amount Levied	Rate	Post Shift	County General	Levy		Levy Since 1985	
									Rate Limit Check				
2022	2023						0.857439440600						
2023	2024	12,087,192.34	0.703801713200	750,000.00	12,837,192.34	13,472,563.33	0.784467763000	0.747472010700	0.747472010700	635,370.99		12,071,891.16	



# Appendix B

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

## Fire District No. 2 – 2024 tax year

Levy Limit Calculation for District: Fire 2												
Assmt Taxes Year Due	Highest Lawful Levy Since 1985*	Limit Factor	Highest Lawful plus Increase	State Assd, NC & Increment Value	Tax Added for State Assd., NC, & Increment Value	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?	
2023 2024	76,264.66	101.00000%	77,027.31	1,394,193	1,327.44	0	0.00	78,354.75	92,174,179	1.500000000000		
Actual Levy:							Summary of Levy Limits:					
Assmt Taxes Year Due	Previous Year's Levy	Lesser of Resolution's \$ or %	Previous Yr's Levy plus Increase	Tax Added for State Assd., NC, & Increment	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	
2023 2024	75,399.32	1.000%	76,153.31	1,327.44	0.00	77,480.75	0.00	221,010.00	138,261.27	78,354.75	77,480.75	
Assmt Taxes Year Due	Current Year's Max Levy	Levy Correction	Total Levy w/ Correction	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Over/Under Levy	New Highest Lawful Levy Since 1985	Levy Rate Without Levy Error or Levy Error Correction			
2022 2023					.952121							
2023 2024	77,480.75	0.00	77,480.75	77,480.71	.8405906664	.8405906517	(0.04)	78,354.75	0.840590666400			

# Appendix C

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

## Fire District No. 3 – 2024 tax year

Levy Limit Calculation for District: Fire District 3											
Assmt Taxes	Highest	Limit	Highest	Tax Added for State		Annexed	Tax Added	Levy	Assd	Stat	<input type="checkbox"/> Annexed to Library?
Year Due	Lawful Levy	Factor	Lawful plus	State Assd, NC &	Assd., NC &	Value	for	Limit	Value	Rate	<input type="checkbox"/> Annexed to Fire?
	Since 1985*		Increase	Increment Value	Increment Value		Annex.			Max.	<input type="checkbox"/> Firemen's Pension?
											<input type="checkbox"/> Lid Lift?
2023 2024	2,094,095.19	101.00%	2,115,036.14	38,540,092	40,242.63	0	0.00	2,155,278.77	2,448,747,936	1.500000000000	
Actual Levy:							Summary of Levy Limits:				
Assmt Taxes	Previous	Lesser of	Previous Yr's	Tax Added for	Tax Added	Authorized	Refund	Certified	Limit Per	Levy Limit	Authorized
Year Due	Year's	Resolution 's \$	Levy plus	State Assd., NC &	for	Levy by Res.		Budget	Stat. Rate	Plus Refund	Levy By Res.
	Levy	or %	Increase	Increment Value	Annex.				Maximum		Plus Refund
2023 2024	2,135,025.51	21,350.25000	2,156,375.76	40,242.63	0.00	2,196,618.39	0.00	2,284,150.00	3,701,562.29	2,155,278.77	2,196,618.39
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under				New Highest	Levy Rate	
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy				Lawful Levy	Without Levy	
		Levied							Since 1985	Error or Levy	Error Correction*
2022 2023			1.04417567								
2023 2024	2,155,278.77	2,113,314.59	0.85140412	.8685482	(41,964.18)				2,155,244.63	0.868548200000	
Assmt Taxes	Statutory Maximum Rate --Non Voted Bond Debt Rate Calculation:					Correct Levy Rate Break Down:					
Year Due	AV Prior to Annexation	AV	Max. Levy Rate	Statutory Amount		Bond Amount	Levy Amount	Levy Rate			
		3,698,861,605	.0227502429	84,150.00			84,150.00	0.0227502429			
	AV Current District	2,448,747,936	1.4772497571	3,617,412.29		Regular Levy in Existing Dist	2,071,128.77	0.8457979571			
2022 2023	Total Rate		1.500000000	3,701,562.29		Current Year's Max Levy	2,155,278.77	0.8685482000			