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Washington Department of Revenue Property Tax Division

2016 Asotin 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 Asotin County Assessor (Assessor) in their processes and procedures to ensure compliance with state statutes and regulations.

Method of Calculation

The Department calculated the levy limits and rates for several of the taxing districts for the 2016 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.

Information Reviewed

The Department reviewed the following information for the 2016 tax year.

- Resolutions adopted by the districts
- Levy certificates (budgets)
- Administrative and adjudicated refunds
- Ballot measures
- Levy limit worksheets
- The State levy letter

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 or new construction.

Taxing Districts Selected

The Department reviewed the following taxing districts for the 2016 tax year:

- Asotin County General Fund and Road
- Cities: Asotin and Clarkston
- Asotin Fire District No. 1
- Port of Clarkston
- Cemetery District No. 1
- Clarkston School District No. 250

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 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, taxing districts, and the county legislative authority. 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 based the requirements and recommendations contained in this report 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 six requirements and three recommendations directed toward improving the accuracy of the levy process.

The items identified may be specific to the assessor's duties, the taxing district duties, county legislative authority duties, or they may have shared components of responsibility. We have listed a summary of these items in the requirements and recommendation sections.

Executive Summary, continued

Requirements

1. The Assessor is required to determine each taxing district's levy limit based on the district's highest lawful levy since 1985 for collection in 1986.
2. The Assessor is required to determine the statutory maximum rate for each taxing district. When a city or town is annexed to a fire and/or library district the calculation starts with a statutory maximum levy rate of \$3.60 per thousand dollars assessed value, less the actual rate of the fire and/or library district in the incorporated area, plus an additional rate of \$0.225 if the city or town has a firefighter's pension fund.
3. The Assessor is required to apply the authorized dollar increase and percentage of change, as stated in a separate ordinance or resolution provided by the taxing district, to the district's previous year's actual levy amount.
4. The Assessor is required to use the levy amount certified by a taxing district when determining the lesser of the regular levy limitations to be used in the levy rate calculation.
5. The Assessor is required to calculate a levy rate using the total assessed value for a taxing district, and levy a uniform rate within that taxing district. In a joint taxing district, the county with the greater amount of assessed value calculates the levy rate and certifies that rate to all of the counties within the taxing district, all counties must levy the same rate.
6. The Assessor is required to levy for Current Expense (CE), Mental Health (MH) and Veteran's Relief (VR) within the county general fund, using the budget amounts certified by the county legislative authority.

Recommendations

1. The Department recommends the Assessor create a document that reflects whether or not the \$5.90 and 1 percent constitutional aggregate limits have been exceeded for each tax code area within the county.
2. The Department recommends the Assessor create and retain a report documenting the taxable assessed value of new construction and state assessed property for each taxing district within the county.
3. The Department recommends the Assessor fill in the box on the Highest Lawful Levy Worksheet, (64 0007, top of page 2), that designates the population of the taxing district and what resolutions were adopted by the taxing district.

Requirements

For the items listed as “Requirements,” the Assessor and county legislative authority must make changes in procedure to comply with law.

This section contains the requirements we identified.

Highest Lawful Levies

Requirement

The Assessor is required to determine each taxing district's levy limit based on the district's highest lawful levy since 1985 for collection in 1986.

What the law says

The highest lawful levy since 1985 can be increased by the district's levy limit factor and additional funds for increases due to new construction, increases in assessed value due to construction of wind turbines, biomass, and geothermal facilities, increases in state assessed utility values, and improvements to property. (RCW 84.55.010 and 84.55.092)

What we found

The Assessor did not use the highest lawful levy to calculate the levy limit for the taxing districts listed in the table below:

Taxing District	Highest Lawful Levy Used By The Assessor	Highest Lawful Levy That Should Have Been Used
City of Asotin	\$174,998	\$179,544.26
City of Asotin EMS	\$4,425,146	\$42,995.63
City of Clarkston	\$920,388	\$945,273.38

The levy limit for both the City of Asotin and the City of Clarkston were calculated by multiplying the prior year's certified budget amount by a limit factor of 101 percent instead of multiplying the district's highest lawful levy by the limit factor of 101 percent. The certified budget amounts were the lesser of the limitations for the prior year's levy rate calculations for both cities. The budget amounts were the limiting factor, but they were not the districts' highest lawful levy.

The highest lawful levy used by the Assessor for the City of Asotin EMS (EMS) levy appears to be the prior year's levy limit without including a decimal to designate dollars and cents. For the 2015 tax year, the statutory maximum rate limit was the lesser of the levy limit and statutory maximum rate limit, making it the highest lawful levy since 1985 for the EMS levy.

The highest lawful levy is the lesser of the levy limit and the statutory maximum limit. Statute requires the levy limit to be calculated by multiplying the highest lawful levy by the limit factor for the taxing district.

Highest Lawful Levies, continued

Action needed to meet requirement

The Assessor is required to take the following actions:

Use the correct highest lawful levy amounts for the 2017 levy calculations as listed in the table below:

Taxing District	Highest Lawful Levy
City of Asotin	\$182,706.79
City of Asotin EMS	\$43,595.48
City of Clarkston	\$971,578

Why it's important

The Assessor must determine the levy limit as required by statute to provide fair and equitable taxation for taxing districts and taxpayers.

Statutory Maximum Rate for Cities Annexed to a Fire/Library District

Requirement

The Assessor is required to determine the statutory maximum rate for each taxing district. When a city or town is annexed to a fire and/or library district the calculation starts with a statutory maximum levy rate of \$3.60 per thousand dollars assessed value, less the actual rate of the fire and/or library district in the incorporated area, plus an additional rate of \$0.225 if the city or town has a firefighter's pension fund.

What the law says

When a city or town is annexed to a fire and/or library district, the city or town's statutory maximum levy rate is \$3.60, less the actual levy rate of the fire and/or library district for that particular year, plus an additional \$0.225 per thousand dollars assessed value if the city or town has a firefighter's pension fund. (RCW 52.04.081, 27.12.390 and 41.16.060)

What we found

The Assessor did not calculate the statutory maximum rates for the City of Asotin and the City of Clarkston as statute requires for cities or towns annexed to a fire and/or library district. The City of Asotin and the City of Clarkston are both annexed to the Asotin County Rural Library District. It appears the Assessor decreased the \$3.60 statutory maximum rate for both cities by the \$.50 statutory maximum rate allowed for a rural library district, instead of using the actual rate of \$.48249926 levied by the district for the 2016 tax year. There were no levy errors as a result of the incorrect statutory maximum rate.

The following table lists the correct statutory maximum rates and the statutory maximum rates used by the Assessor:

Taxing District	Incorrect Statutory Maximum Used By The Assessor	Correct Statutory Maximum Rate
City of Asotin	\$3.10	\$3.11750074
City of Clarkston	\$3.10	\$3.11750074

Statutory Maximum Rate for Cities Annexed to a Fire/Library District, continued

Action needed to meet requirement

The Assessor is required to take the following actions:

- Calculate the statutory maximum rate each year for the City of Asotin, City of Clarkston, and any other cities or towns that are annexed to a fire and/or a library district by beginning with the \$3.60 statutory maximum and deducting the actual rate levied by the fire and/or library district, and adding an additional \$0.225 per thousand dollars assessed value if the city or town has a firefighter's pension.
- Use the correct levy rates listed below to calculate the dollar amounts for new construction and state assessed property in the 2017 levy rate calculations.

Taxing District	Correct Levy Rate
City of Asotin	\$2.02713671
City of Clarkston	\$2.13591604

Why it's important

The statutory maximum levy rate for a city or town annexed to a fire or library district must be calculated each year to ensure the city is not levying more or less than the law allows.

Resolution Dollar Increase

Requirement

The Assessor is required to apply the authorized dollar increase and percentage of change, as stated in a separate ordinance or resolution provided by the taxing district, to the district's previous year's actual levy amount.

What the law says

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 increase in revenue, in both dollars and percentage of change. Exceptions to this requirement are increases of revenue due to the following additions: new construction, construction of wind, solar, biomass and geothermal facilities, improvements, and state assessed property. (RCW 84.55.120)

What we found

When completing the Department's levy limit worksheet, the Assessor did not enter the dollar amount of increase from the districts' resolutions as listed in the table below. Each of the taxing districts listed in the table below provided the Assessor with a resolution stating the dollar and percentage increase from the prior year's actual levy. The Assessor included the percentage of change from the resolution on the worksheets, but did not enter the dollar amount of change. The worksheet calculates the resolution limit by taking the lesser of the dollar and percentage increase entered into the worksheet. By leaving the dollar increase amount blank on the highest lawful levy worksheet the dollar difference in the resolution limit was calculated as if the taxing district did not request a dollar and percentage increase from the previous year's actual levy. This resulted in calculating an incorrect levy limitation and underlevies for the City of Asotin, City of Asotin EMS, City of Clarkston, and Cemetery District No. 1. There is no levy error for the Port of Clarkston.

Taxing District	Underlevy
City of Asotin	\$382.00
City of Asotin EMS	\$89.00
City of Clarkston	\$8,941.77
Cemetery District No. 1	\$1,639.43
Port of Clarkston	No Error

Resolution Dollar Increase, continued

Action needed to meet requirement

The Assessor is required to take the following actions:

- City of Asotin
 - Use the corrected highest lawful levy amount and corrected levy rate, provided in Appendix I, for the 2017 levy calculation as if the error had not occurred.
 - Notify the taxing district of the \$382.00 underlevy error. Due to the timing of this audit the taxing district's budget documents may already be completed for the 2017 tax year, thus increasing the district's levy could be postponed until the 2018 tax year.
 - If the correction of the underlevy error 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.

- City of Asotin EMS
 - Use the corrected highest lawful levy amount and corrected levy rate, provided in Appendix I, for the 2017 levy calculation as if the error had not occurred.
 - Notify the taxing district of the \$89.00 underlevy error. Due to the timing of this audit the taxing district's budget documents may already be completed for the 2017 tax year, thus increasing the district's levy could be postponed until the 2018 tax year.
 - If the correction of the underlevy error 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.

- City of Clarkston
 - Use the corrected highest lawful levy amount and corrected levy rate, provided in Appendix I, for the 2017 levy calculation as if the error had not occurred.
 - Notify the taxing district of the \$8,941.77 underlevy error. Due to the timing of this audit the taxing district's budget documents may already be completed for the 2017 tax year, thus increasing the district's levy could be postponed until the 2018 tax year.
 - If the correction of the underlevy error 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.

- Cemetery District No. 1
 - Use the corrected highest lawful levy amount and corrected levy rate, provided in Appendix I, for the 2017 levy calculation as if the error had not occurred.
 - Notify the taxing district of the \$1,639.43 underlevy error. Due to the timing of this audit the taxing district's budget documents may already be completed for the 2017 tax year, thus increasing the district's levy could be postponed until the 2018 tax year.
 - If the correction of the underlevy error 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.

Resolution Dollar Increase, continued

Why it's important

The Assessor must apply all of the levy limitations as required by statute to provide fair and equitable taxation for all taxpayers.

Budget Certifications

Requirement

The Assessor is required to use the levy amount certified by a taxing district when determining the lesser of the regular levy limitations to be used in the levy rate calculation.

What the law says

All property taxes must be levied or voted in specific dollar amounts and the rate calculated and fixed by the county assessors, with the exception of voter approved levy lid lifts authorized in RCW 84.55.069. (RCW 84.52.010)

What we found

The Assessor did not calculate the levy rates for Asotin Fire District No. 1 (FD), Asotin Fire District No. 1 EMS (EMS), and the City of Clarkston (City) using the levy certification amounts authorized by those taxing districts. The table below lists the levy certification amounts the Assessor used and the levy amounts certified by the taxing districts.

Taxing District	Levy Certification Amount Assessor Used	Levy Certification Amount Authorized By Taxing District
Asotin Fire District No. 1	\$738,682	\$725,575
Asotin Fire District No. 1 EMS	\$500,832	\$492,138
City of Clarkston	\$946,705	\$948,692

The use of the incorrect levy certification amount resulted in an overlevy amount of \$13,107.00 for the FD and an overlevy of \$8,964 for the EMS.

The City did not experience a levy error due to the incorrect levy certification amount used in the levy limit calculations. The district has an underlevy of \$8,941.77 discussed in the Resolution Dollar Increase Requirement.

Budget Certifications, continued

Action needed to meet requirement

The Assessor is required to take the following actions:

- Asotin Fire District No. 1
 - Use the corrected highest lawful levy amount and corrected levy rate, provided in Appendix I, for the 2017 levy calculation as if the error had not occurred.
 - The taxing district must be notified of the \$13,107.00 overlevy error. Due to the timing of this audit the taxing district's budget documents may already be completed for the 2017 tax year, thus adjusting the district's levy could be postponed until the 2018 tax year. If the reduction of the overlevy levy 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.
- Asotin Fire District No. 1 EMS
 - Use the corrected highest lawful levy amount and corrected levy rate, provided in Appendix I, for the 2017 levy calculation as if the error had not occurred.
 - The taxing district must be notified of the \$8,964.00 overlevy error. Due to the timing of this audit the taxing district's budget documents may already be completed for the 2017 tax year, thus increasing the district's levy could be postponed until the 2018 tax year. If the reduction of the overlevy levy 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.

Why it's important

To ensure taxing districts do not levy more or less than their maximum levy amount allowable by law and the taxpayers pay the correct amount of property tax.

Clarkston School District No. 250

Requirement

The Assessor is required to calculate a levy rate using the total assessed value for a taxing district, and levy a uniform rate within that taxing district. In a joint taxing district, the county with the greater amount of assessed value calculates the levy rate and certifies that rate to all of the counties within the taxing district, all of the counties must levy the same rate.

What the law says

The Washington State Constitution states in Article VII, Section 2, all taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax. A taxing district must levy a uniform rate within the district.

In a taxing district that crosses county boundaries, the Assessor with the greater assessed value will calculate the levy rate and certify that rate to the joint county. (WAC 458-19-010)

What we found

Clarkston School District No. 185 lies within Whitman, Garfield, and Asotin Counties. The Assessor calculated the levy rate for the school district using only the taxable assessed value of the school district within Asotin County, this resulted in a higher rate. The higher rate was then levied on all of the properties within the school district and an overlevy of \$166,654.

The Assessor certified and levied a rate of \$3.70220799, Whitman County levied a rate of \$3.702208. This resulted in a non uniform levy of taxes for the Clarkston School District. Washington law requires the levy rate to be uniform throughout a taxing district, including joint taxing districts. If counties that share a taxing district do not use the same number of digits past the decimal point for their levy rates, both counties should use a rate with the lesser amount of digits to achieve uniformity.

The Assessor did not provide the Department with documentation from Whitman and Garfield Counties certifying their taxable assessed values to Asotin County for the levy rate calculation.

Clarkston School District No. 250, continued

Action needed to meet requirement

The Assessor is required to take the following actions:

- Correct the overlevy error of \$166,654.
- The taxing district must be notified of the levy error. Due to the timing of this audit the taxing district's budget documents may already be completed for the 2017 tax year, thus increasing the district's levy could be postponed until the 2018 tax year. If the correction will cause a hardship for either the taxing district or taxpayers, the district may request the correction be made on a proportional basis during. If the taxing district in which a levy error has occurred does not levy property taxes in the year the error is discovered, or for a period of more than three years subsequent to the year the error was discovered, an adjustment shall not be made. Since this excess levy expires after the 2018 tax year, the Department recommends the Assessor notify the taxing district of timeframe limitation of the correction so that they can include this consideration when determining how to implement the \$166,654 overlevy correction.
- Levy a uniform rate within a taxing district, including joint taxing districts.
- As the county with the greater assessed value for a joint taxing district, calculate and certify the rate to all of the counties within the joint taxing district, use the number of digits past the decimal point for the rate that can be accommodated by all counties involved.

Why it's important

The Constitution requires fair and equitable taxation for all taxpayers within a taxing district.

County General

Requirement

The Assessor is required to levy for Current Expense (CE), Mental Health (MH) and Veteran's Relief (VR) within the county general fund, using the budget amounts certified by the county legislative authority.

What the law says

The county legislative authority must budget and levy a property tax for MH and VR purposes. (RCW 71.20.110 and 73.08.080)

What we found

The Assessor calculated a levy rate for the county general fund using the levy certification amount authorized by the county legislative authority that included amounts for CE, MH and VR. The Assessor also calculated individual levy rates for MH and VR and levied for those funds in addition to the county general levy. This resulted in an overlevy in the amount that was allocated to MH and VR. The MH and VR should be levied within the county general fund, meaning the budget amounts levied for CE, MH and VR will be equal to the total amount levied for the county general fund.

The Assessor used an incorrect previous year's levy rate of \$1.88347561 to calculate the dollar amounts for new construction and state assessed utility property increases. The correct rate for the previous year's levy is \$1.91973 as reported to the Department, by the Assessor, in the 2014 Assessments and Levies Due in 2015 Report.

These errors resulted in an overlevy amount of \$60,149.

Action needed to meet requirement

The Assessor is required to take the following actions:

- Correct the overlevy error of \$60,149.
- Use the corrected highest lawful levy amount and corrected levy rate, provided in Appendix I, for the 2017 levy calculation as if the error had never occurred.
- Notify the taxing district of the \$60,149 overlevy error. Due to the timing of this audit the taxing district's budget documents may already be completed for the 2017 tax year, thus adjusting the district's levy could be postponed until the 2018 tax year. If the reduction of the overlevy levy 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.

County General, continued

- Calculate the levy rate for the county general levy based upon the certification documents adopted by the county legislative authority, including the amounts for CE, MH, and VR.
- Use the county general levy rate on the highest lawful levy worksheet for the previous year's levy rate. This would be a total of the CE, MH and VR levy rates.

Why it's important

To ensure taxing districts do not levy more or less than their maximum levy amount allowable by law and the taxpayers pay the correct amount of property tax.

Recommendations

For the items listed as “Recommendations,” the Department believes the Assessor, taxing district, and/or county legislative authority could improve by making voluntary changes in procedure.

This section contains the recommendations we identified.

\$5.90 and 1 Percent Constitutional Aggregate Limits

Recommendation

The Department recommends the Assessor create a document that reflects whether or not the \$5.90 and 1 percent constitutional aggregate limits have been exceeded for each tax code area within the county.

What we found

The \$5.90 aggregate and the 1 percent constitutional limits were not exceeded by any taxing district, however, it is unclear to the Department what process the county used to confirm these results.

Action recommended

The Department recommends the Assessor takes the following actions:

- Create a document that lists the tax code areas (TCA) in the county and a total rate for each one that includes the taxing districts subject to the \$5.90 aggregate limit. The document should clearly show whether or not the limit has been exceeded and if so, by how much.
- Create a document that lists the tax code areas (TCA) in the county and a total rate for each one that includes the taxing districts subject to the 1 percent constitutional limit. The document should clearly show whether or not the limit has been exceeded and if so, by how much.
- If the \$5.90 aggregate and/or the 1 percent constitutional limits are exceeded, the Assessor must take the appropriate action to reduce the levy rates as required by statute.

Why it's important

Documentation of the levy limitations provides a clear and transparent record of the levy calculation process.

New Construction and State Assessed Property Reports

Recommendation

The Department recommends the Assessor create and retain a report documenting the taxable assessed value of new construction and state assessed property for each taxing district within the county.

What we found

The Assessor was unable to provide a report listing the new construction assessed value for each taxing district within the county. The Department used the Certification of New Construction, signed by the Assessor, to verify the assessed value of new construction for the county as a whole. Because the Assessor was unable to provide documentation of new construction assessed values for each taxing district within the county, the Department was unable to audit the accuracy of the dollar amounts collected for new construction for the individual taxing districts.

The Assessor did not provide a report listing the assessed value of state assessed property for each taxing district within the county. The dollar amounts collected for state assessed property for each taxing district were audited using the Equalized Values Report provided by the Department.

Action recommended

The Department recommends the Assessor takes the following actions:

- The Assessor should create and retain a report listing the taxable assessed value of new construction for each taxing district within the county.
- The Assessor should create and retain a report listing the taxable assessed value of state assessed property for each taxing district within the county.

Why it's important

Maintaining records that document the accuracy of the levy calculation process provides a transparent record for taxpayers.

Highest Lawful Levy Worksheet

Recommendation

The Department recommends the Assessor fill in the box on the Highest Lawful Levy Worksheet, (64 0007, top of page 2), that designates the population of the taxing district and what resolutions were adopted by the taxing district.

What we found

The Assessor did not fill in the population, if a resolution was adopted, and if so the percentage authorized on the highest lawful levy worksheet.

Action recommended

The Department recommends the Assessor complete all of the information requested on the highest lawful levy worksheet, including the following:

- Less than 10,000 or 10,000 or more in population.
- Was a resolution/ordinance adopted authorizing an increase over the previous year's levy? If so, what was the percentage increase?
- Was a second resolution/ordinance adopted authorizing an increase over the IPD? If so, what was the percentage increase?

Why it's important

Completing the entire highest lawful levy worksheet provides an accurate and transparent record that documents the application of levy limitations required by statute.

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 follow up 2017 to review the corrections made. This will give the Assessor an opportunity to make and document the corrections 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 contributing staff member listed below:

Levy and Appeals Auditor	Diana Burch	dianabu@dor.wa.gov	(360) 534-1429
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For additional information contact:

Washington State Department of Revenue
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Olympia, WA 98504-7471
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<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
- Timberland 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, 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 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, and
 4. any increase in 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.

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	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

Regular Levy Limitations, continued

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 Operation 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) and in the levy manual, chapter 3.

Reference:

- RCW 84.52.043
- Property Tax Levies Operation Manual, http://dor.wa.gov/Docs/Pubs/Prop_Tax/LevyManual.doc, chapter 3

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).

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, the district cannot levy more than it received in the previous year, other than the 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), and
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.

Reference:

- RCW 84.55.120
- <http://dor.wa.gov/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. (*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 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>

\$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 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

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 PUD 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.
- Excess levies are not 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
Maintenance & Operational (M&O)	School and 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
- <http://dor.wa.gov/content/GetAFormOrPublication/PublicationBySubject/PropertyTax/BallotMeasures/>

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 timber were taxable as real property for all bond and excess levy calculations.

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

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 should 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 M&O	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 budget but no resolution	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 budget, 3. Levy limit (zero percent increase), 4. Statutory maximum amount.
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 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 budget, 3. Levy limit (up to 1 percent depending on the population of the district), 4. Statutory maximum amount.
neither a certified budget nor a resolution	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 the districts with errors in this audit.

Levy Limit Calculation for District: City of Asotin											
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?
2015 2016	179,544.26	1.00%	181,339.70	671,767	1,367.09	0	0.00	182,706.79	87,190,962	3.117500740000	
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							
2015 2016	174,998.00	1.000%	176,747.98	1,367.09	0.00	178,115.07	0.00	176,748.00	271,817.89	182,706.79	178,115.07
Assmt Taxes	Current Year's	Levy Correction	Total Levy	Actual	Actual Levy	Correct	Over/Under				
Year Due	Max Levy		w/ Correction	Amount	Rate	Levy Rate	Levy				
				Levied							
2014 2015					2.0350674						
2015 2016	176,748.00	\$0.00	176,748.00	176,366.00	2.02275552	2.02713671	(382.00)				
Excess Levy Calculation:											
Type & Yr	Budget	Refund	Total Levy	Real & Personal	TAV	Total Value	DOR	Total County AV x	County	County	Over/Under
				Taxable Value			Levy Rate	DOR Rate	Levy Rate	Levy	Levy
0 0	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!	0.00000000	0.00	#DIV/0!

Appendix B

Levy Limit Calculation for District: City of Asotin 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?
2015 2016	42,995.63	1.00%	43,425.59	670,767	332.03	0	0.00	43,757.62	87,190,962	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							
2015 2016	42,566.00	1.00%	42,991.66	332.03	0.00	43,323.69	0.00	42,987.00	43,595.48	43,757.62	43,323.69
Assmt Taxes	Current Year's	Levy Correction	Total Levy	Actual	Actual Levy	Correct	Over/Under				
Year Due	Max Levy		w/ Correction	Amount	Rate	Levy Rate	Levy				
				Levied							
2014 2015					.49500382						
2015 2016	42,987.00	\$0.00	42,987.00	42,898.00	0.49200054	.49302128	(89.00)				
Excess Levy Calculation:											
Type & Yr	Budget	Refund	Total Levy	Real & Personal	TAV	Total Value	DOR	Total County AV x	County	County	Over/Under
				Taxable Value			Levy Rate	DOR Rate	Levy Rate	Levy	Levy
0 0	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!	0.00000000	0.00	#DIV/0!

Appendix C

Levy Limit Calculation for District: City of Clarkston												
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?	
2015 2016	945,273.38	1.00%	954,726.11	7,730,611	16,851.89	0	0.00	971,578.00	443,109,068	3.117500740000		
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								
2015 2016	920,388.00	1.000%	929,591.88	16,851.89	0.00	946,443.77	0.00	948,692.00	1,381,392.85	971,578.00	946,443.77	
Assmt Taxes	Current Year's	Levy Correction	Total Levy	Actual	Actual Levy	Correct	Over/Under					
Year Due	Max Levy		w/ Correction	Amount	Rate	Levy Rate	Levy					
				Levied								
2014 2015					2.1798914							
2015 2016	946,443.77	\$0.00	946,443.77	937,502.00	2.11573644	2.13591604	(8,941.77)					
Excess Levy Calculation:												
Type & Yr	Budget	Refund	Total Levy	Real & Personal	TAV	Total Value	DOR	Total County AV x	County	County	Over/Under	
				Taxable Value			Levy Rate	DOR Rate	Levy Rate	Levy	Levy	
Specia 2016	570,400.00	0.00	570,400.00	436,312,074.00	0.00	436,312,074.00	1.30732114	570,400.00	1.30732114	570,400.00	0.00	

Appendix D

Levy Limit Calculation for District: Cemetery District No. 1											
Assmt Taxes Year Due	Highest Lawful Levy Since 1985*	Limit Factor	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.	<input type="checkbox"/> Annexed to Library? <input type="checkbox"/> Annexed to Fire? <input type="checkbox"/> Firemen's Pension? <input type="checkbox"/> Lid Lift?
2015 2016	167,510.00	1.00%	169,185.10	27,653,264	2,834.43	0	0.00	172,019.53	1,659,260,560	0.112500000000	
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 New Const	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
2015 2016	163,900.00	\$1,639.00	165,539.00	2,834.43	0.00	168,373.43	0.00	182,963.00	186,666.81	172,019.53	168,373.43
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				
2014 2015 2015 2016	168,373.43	\$0.00	168,373.43	166,734.00	.10249889 0.10048693	.10147497	(1,639.43)				
Excess Levy Calculation:											
Type & Yr	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	DOR Levy Rate	Total County AV x DOR Rate	County Levy Rate	County Levy	Over/Under Levy
0 0	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!	0.00000000	0.00	#DIV/0!

Appendix E

Levy Limit Calculation for District: Asotin Fire District No. 1											
Assmt Taxes Year Due	Highest Lawful Levy Since 1985*	Limit Factor	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.	<input type="checkbox"/> Annexed to Library? <input type="checkbox"/> Annexed to Fire? <input type="checkbox"/> Firemen's Pension? <input type="checkbox"/> Lid Lift?
2015 2016	724,037.41	1.00%	731,277.78	19,390,370	14,140.96	0	0.00	745,418.74	1,017,588,384	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 New Const	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
2015 2016	718,391.00	\$0.00	718,391.00	14,140.96	0.00	732,531.96	0.00	725,575.00	1,526,382.58	745,418.74	732,531.96
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				
2014 2015					.72927747						
2015 2016	725,575.00	\$0.00	725,575.00	738,682.00	0.72591434	.71303388	13,107.00				
Excess Levy Calculation:											
Type & Yr	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	DOR Levy Rate	Total County AV x DOR Rate	County Levy Rate	County Levy	Over/Under Levy
0 0	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!	0.00000000	0.00	#DIV/0!

Appendix F

Levy Limit Calculation for District: Asotin FD 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?
2015 2016	492,536.13	1.00%	497,461.49	19,390,368	9,591.45	0	0.00	507,052.94	1,017,588,384	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							
2015 2016	487,266.00	\$4,872.00	492,138.00	9,591.45	0.00	501,729.45	0.00	492,138.00	508,794.19	507,052.94	501,729.45
Assmt Taxes	Current Year's	Levy Correction	Total Levy	Actual	Actual Levy	Correct	Over/Under				
Year Due	Max Levy		w/ Correction	Amount	Rate	Levy Rate	Levy				
				Levied							
2014 2015					.49465001						
2015 2016	492,138.00	\$0.00	492,138.00	500,832.00	0.49217543	.48363169	8,694.00				
Excess Levy Calculation:											
Type & Yr	Budget	Refund	Total Levy	Real & Personal	TAV	Total Value	DOR	Total County AV x	County	County	Over/Under
				Taxable Value			Levy Rate	DOR Rate	Levy Rate	Levy	Levy
0 0	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!	0.00000000	0.00	#DIV/0!

Appendix G

Levy Limit Calculation for District: County General												
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	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?
2015	2016	2,411,753.07	1.00%	2,435,870.60	27,651,264	53,082.84	0	0.00	2,488,953.44	1,659,260,560	1.800000000000	
Actual Levy:							Summary of Levy Limits:					
Assmt Taxes	Previous	Lesser of Resolution's \$	Previous Yr's	Tax Added	Tax Added	Authorized	Refund	Certified	Limit Per	Levy Limit	Authorized	
Year	Year's	or % Increase	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								
2015	2016	2,411,753.00	1.000%	2,435,870.53	53,082.84	0.00	2,488,953.37	0.00	2,487,951.00	2,986,669.01	2,488,953.44	2,488,953.37
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			
Year	Max Levy			Shift	Amount	Rate	Post Shift	County General	Levy			
					Levied			Rate Limit Check				
2014	2015					1.919725470000						
2015	2016	2,487,951.00	1.499433570000	600,000.00	3,087,951.00	1.897290920000	1.861040430000	2.809165480000	60,149.00			
Excess Levy Calculation:												
Type & Yr	Budget	Refund	Total Levy	Real & Personal	TAV	Total Value	DOR	Total County AV x	County	County	Over/Under	
Bond				Taxable Value			Levy Rate	DOR Rate	Levy Rate	Levy	Levy	
0	0	0.00	-	0.00	0.00	0.00	#DIV/0!	#DIV/0!	0.00	0.00	#DIV/0!	

Appendix H

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

Excess Levy Calculation: Clarkston School District No. 250											
Ballot Data Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total County AV x Rate	County Levy Rate	County Levy	Over/Under
M & O	4,838,492	-	4,838,492	1,351,935,343	-	1,351,935,343	3.578937	4,838,491	3.702208	5,005,146	166,654

Appendix I

Based on the information provided for this audit these are the numbers to carry forward to the 2016 calculations for the 2017 tax year.

Taxing District	Levy Rate	Highest Lawful Levy
City of Asotin	\$2.02713671	\$182,706.79
City of Asotin EMS	\$.49302128	\$43,595.48
City of Clarkston	\$2.13591604	\$971,578
Cemetery No. 1	\$.10147497	\$172,019.53
Asotin Fire District No. 1	\$.71303388	\$745,418.74
Asotin Fire District No. 1 EMS	\$.48363169	\$507,052.94
County General	\$1.86104043	\$2,488,953.44