



# Chelan County Levy Audit

## A Summary Report

09/24/2013

Department of Revenue, Property Tax Division

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## Overview

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**Purpose** The primary purpose of a levy audit by the Department of Revenue (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.

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**Method of Calculation** The Department calculated the levy limits and levy rate for several of the taxing district for the 2013 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.

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**Information Reviewed** Below is the information that the Department reviewed for the 2013 tax year.

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

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The scope of the audit did not include the review of earmarked funds.

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**Taxing Districts Selected** Below are the taxing districts that the Department reviewed for the 2013 tax year:

- Chelan County General Fund and Road
- Port of Chelan
- Cities: Chelan, Leavenworth, and Wenatchee
- Fire Districts Nos: 1, 3, 5, and 7 (including excess levies, Emergency Medical Service (EMS) and Benefit Assessments)
- Hospital District No. 2
- Cemetery Districts Nos.: 2 and 4
- North Central Regional Library
- School Districts: Chelan, Entiat, Mason, and Wenatchee

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# Executive Summary

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**Introduction** This report contains the results of the Department's audit of Chelan County Assessor's (Assessor) levy calculations for the 2013 tax year.

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**Objectives** The objectives of the audit are to assist the Assessor in the levy process, to ensure that taxing districts levy the correct amount of property tax revenues, and to ensure that limits have not been exceeded.

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**Audit Results** The following items were discovered in the Department's audit:

- The regular levies were within the limitations governing property taxes.
- The excess levies were within the limitations governing property taxes.
- The Assessor's levy paper work was both organized and detailed, which reduces the possibility of errors in the levy calculations.
- Within the scope of this audit the Assessor calculated the 2013 tax year levies correctly.

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# Regular Levy Limitations

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## 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
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## Levy Limit

The amount of regular property taxes that can be levied by a taxing district, 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 component calculated by multiplying the increase in assessed value of the district from the previous year attributable to new construction, improvements to property, wind turbines and any increase in the 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.

<b>If the district's population is...</b>	<b>Then the limit factor is...</b>
less than 10,000	101%.
greater than 10,000- finding of substantial need	lesser of the substantial need factor or 101 %.
for all other taxing districts	lesser of 101% or 100% plus inflation.

### Reference:

- RCW 84.55.010
  - RCW 84.55.0101
  - WAC 458-19-020
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**Statutory  
Rate Limit**

The statutory rate limit varies by district. These limits are found in the various statutes for each type of district. *The Property Tax Levies Operation Manual* also provides the statutory maximum rate for each type of district. 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 Levy Operation Manual*,  
[http://dor.wa.gov/Docs/Pubs/Prop\\_Tax/LevyManual.doc](http://dor.wa.gov/Docs/Pubs/Prop_Tax/LevyManual.doc), (chapter 3)
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**Resolutions/  
Ordinances**

The amount authorized by a district in its resolution or ordinance is another limitation on taxation.

- 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.
- 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 new construction, improvements to property, newly constructed wind turbines, and increases in state-assessed property.

**Reference:**

- RCW 84.55.120
  - <http://dor.wa.gov/docs/forms/PropTx/Forms/OrdinanceResolution>
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**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 county 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>
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**\$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 to be prorated, in the 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
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**1 Percent  
Constitution  
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
  - Washington Constitution Article 7 § 2
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# Refunds

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## Types of Refunds

There are two types of refunds :

- Adjudicated
- Administrative

Use this table to decide how to levy for a refund.

<b>If the refund is a...</b>	<b>Then...</b>	<b>And...</b>
adjudicated refund (court ordered)	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:** When adding a refund to the levy, the statutory rate limit cannot be exceeded.

### Reference:

- RCW 84.68.040 (Adjudicated refund)
  - WAC 458-19-085 (Adjudicated and administrative)
  - RCW 84.69.180 and RCW 84.69.020 (Administrative refund)
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## Excess Levy

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### 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 are subject to limitations.
  - Excess levies are not subject to the statutory limitations placed on regular levies.
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### Excess Levies

This table lists types of excess levies:

Type of Levy	Taxing District	Duration
Bond	Most districts	Long term debt usually 15 – 20 years
Maintenance & Operation (M&O)	School and Fire Districts	2 – 4 years
General	Most districts except school and fire districts	1 year
Technology	School	2 – 6 years
Transportation 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
  - DOR Publication: [Ballot Measure Requirements for Voted Levies](#)
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# Timber Assessed Value (TAV)

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**What is Timber Assessed Value**

Timber assessed value is used both to determine 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 was taxable as real property for all bond and excess levy calculations.

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**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

Once these calculations have been made, 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.

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**Tax base**

The assessor should ensure that the appropriate amount of TAV is included in the tax base for calculating excess levies.

<b>If the levy type is...</b>	<b>Then use this percentage of TAV in the tax base...</b>
Bond	100%
Capital Project	100%
Transportation Vehicle	100%
School M&O	50% of TAV or 80% of the 1983 timber roll, whichever is greater
All other excess levies	100%

**Reference:**

- RCW 84.52.080 (2)
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# Assessor Guidelines

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**Introduction** According to WAC 458-19-010 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. Listed below are some of the guidelines for the Assessor based on the taxing district’s adopted documentation.

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**Determine the authorized levy amount** Use the table below to determine the authorized levy amount given certain situations.

<b>When the taxing district submits...</b>	<b>Then...</b>
a certified budget but no resolution	the district’s levy is the lesser of the following: <ol style="list-style-type: none"> <li>1. Previous year’s levy <i>plus</i> any increase resulting from new construction, improvements to property, newly constructed wind turbines, and the value of state-assessed property,</li> <li>2. Current year’s certified budget,</li> <li>3. Levy limit (zero percent increase),</li> <li>4. Statutory maximum amount.</li> </ol>
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 districts levy is the lesser of the following: <ol style="list-style-type: none"> <li>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, newly constructed wind turbines, and the value of state-assessed property values,</li> <li>2. Current year’s certified budget,</li> <li>3. Levy limit (up to 1 percent depending on the population of the district),</li> <li>4. Statutory maximum amount.</li> </ol>
neither a certified budget nor a resolution	the assessor does not have the statutory authority to levy on behalf of a taxing district.

# Appendix

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

<b>Highest Lawful Levy Calculation: Chelan County General</b>																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														10,929,211	1.224067	0.000000
2012	2013	10,512,642	1%	10,617,769	81,280,815	99,493	-	-	10,717,262	8,646,158,916	1.800000	15,563.086	10,717,262	19,939	11,137,201	1.288109	0.000000
<b>Actual Levy</b>																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	<b>Current Year's Max Levy</b>	Road Shift	Current Year's Levy	Actual Amount Levied	Levy Rate	Under/Over Levy
2012	2013	10,929,211	1%	11,038,503	99,493	-	19,939	11,157,935	10,737,201	11,319,939	15,563,086	<b>10,737,201</b>	400,000	11,137,201	11,137,201	1.288109	0

  

<b>Highest Lawful Levy Calculation: Chelan County Road</b>																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														6,758,333	1.312955	0.000000
2012	2013	7,148,482	1%	7,219,967	54,686,959	71,802	-	-	7,291,768	5,090,238,795	2.250000	11,453.037	7,291,768	8,956	6,900,725	1.355678	0.000000
<b>Actual Levy</b>																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	<b>Current Year's Max Levy</b>	Road Shift	Current Year's Levy	Actual Amount Levied	Levy Rate	Under/Over Levy
2012	2013	6,758,333	6.831%	7,219,994	71,802	-	8,956	7,300,752	7,300,725	7,408,956	11,453,037	<b>7,300,725</b>	400,000	6,900,725	6,900,725	1.355678	0

Highest Lawful Levy Calculation: Port of Chelan County																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														2,369,029	0.265330	0.000000
2012	2013	2,630,369	1%	2,656,673	81,280,815	21,566	-	-	2,678,239	8,646,158,916	0.450000	3,890,772	2,678,239	4,363	2,418,649	0.279736	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	2,369,029	1%	2,392,719	21,566	-	4,363	2,418,649	2,682,602	2,422,670	3,890,772	2,418,649	2,418,649	0.279736	0.279736	0	

Highest Lawful Levy Calculation: City of Chelan																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														1,087,125	1.325637	0.000000
2012	2013	1,141,714	1%	1,153,131	4,186,300	5,550	-	-	1,158,681	723,538,382	2.080063	1,505,005	1,158,681	936	1,093,610	1.511474	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	1,087,125	0%	1,087,125	5,550	-	936	1,093,610	1,159,617	1,093,615	1,505,005	1,093,610	1,093,610	1.511474	1.511474	0	

The City is annexed to the Library at a rate of \$.451156 and Fire District 7 at a rate of \$1.06878.

Highest Lawful Levy Calculation: City of Leavenworth																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012																
2012	2013	498,604	1%	503,590	1,244,533	1,858	607,448	968	506,415	317,905,774	3.148844	1,001,036	506,415	602	507,017	1.492874	0.000000
Actual Levy																	
The City is annexed to the Library at a rate of \$.451156																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	499,101	1%	504,092	1,858	968	602	507,519	507,017	525,602	1,001,036	507,017	507,017	1.594865	1.594865	0	
Excess Levy Calculation:																	
Ballot Data																	
Type & 1st Year	Budget	Refund	Total Levy	Real & Personal	TAV	Total Value	DOR Levy Rate	Total County AV x DOR Rate	County Levy Rate	County Levy	Over/Under Levy						
Bond	1997	80,000	-	80,000	313,079,652	-	313,079,652	0.255526	80,000	0.255526	80,000	0					

Highest Lawful Levy Calculation: City of Wenatchee																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012																
2012	2013	5,693,389	1%	5,750,323	9,727,998	23,978	382,322	999	5,775,300	2,209,418,665	3.148844	6,957,115	5,775,300	20,135	5,795,434	2.464801	0.000000
Actual Levy																	
The City is annexed to the Library at a rate of \$.451156																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	5,705,089	1%	5,762,140	23,978	999	20,135	5,807,251	5,795,434	5,920,135	6,957,115	5,795,434	5,795,434	2.623058	2.623058	0	
Excess Levy Calculation:																	
Ballot Data																	
Type & 1st Y	Budget	Refund	Total Levy	Real & Personal	TAV	Total Value	DOR Levy Rate	Total County AV x DOR Rate	County Levy Rate	County Levy	Over/Under Levy						
Bond	2001	371,277		371,277	2,169,288,976	-	2,169,288,976	0.171151	371,277	0.171151	371,277	0					

Highest Lawful Levy Calculation: Fire District 1 (includes non-voter bond debt)																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														1,495,515	1.150295	0.000000
2012	2013	1,493,132	1%	1,508,063	8,664,570	9,967	-	-	1,518,030	1,246,161,635	1.500000	1,871,414*	1,518,030	1,476	1,519,506	1.217605	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	1,495,515	1%	1,510,470	9,967	-	1,476	1,521,912	1,519,506	1,551,990	1,871,414*	1,519,506	1,519,506	1.217605	1.217605	0	
*The taxing district has non-voted bond debt. This debt remains a liability of the property subsequently annexed into the City of Wenatchee. The statutory maximum limitation is based on the district's current assessed value of \$1,246,161,635, and the district's assessed value as if the annexation had not occurred, \$1,351,400,448. The non-voted bond debt occurred after the first of two annexations.																	
Excess Levy Calculation:																	
Ballot Data																	
Type & 1st Y	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						
Bond 1998	350,000		350,000	1,429,801,857	43,807	1,429,845,664	0.244781	350,000	0.244781	350,000	0						

Highest Lawful Levy Calculation: Fire District 3 (includes non-voter bond debt)																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														223,144	0.437194	0.000000
2012	2013	222,418	1%	224,642	6,558,334	2,867	314,456	132	227,641	541,468,256	1.500000	812,225*	227,641	584	228,225	0.421451	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	223,144	1%	225,375	2,867	132	584	228,959	228,225	250,584	812,225*	228,225	228,225	0.421451	0.421451	0	
*The taxing district has non-voted bond debt. This debt remains a liability of the property subsequently annexed into the City of Leavenworth. The statutory maximum limitation is based on the district's current assessed value of \$541,468,256, and the district's assessed value as if the annexation had not occurred, \$542,116,163.																	
Excess Levy Calculation:																	
Ballot Data																	
Bond				0	Real & Personal		0	DOR	Total County AV x	County	County	Over/Under					
Bond 1997	96,525		96,525	530,562,379	49,250	530,611,629	0.181912	96,525	0.181912	96,525	0						

Highest Lawful Levy Calculation: Fire District 5																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														252,651	0.425652	0.000000
2012	2013	252,651	1%	255,178	7,328,335	3,119	-	-	258,297	562,742,673	1.500000	844,114	258,297		258,297	0.458997	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	252,651	1%	255,178	3,119	-		258,297	258,297	260,000	844,114	258,297	258,297	0.458997	0.458997	0	

Highest Lawful Levy Calculation: Fire District 7																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														1,670,795	0.973871	0.000000
2012	2013	1,669,816	1%	1,686,514	21,388,958	20,830	-	-	1,707,344	1,598,998,635	1.500000	2,398,498	1,707,344	1,636	1,708,980	1.068781	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	1,670,795	1%	1,687,503	20,830	-	1,636	1,709,969	1,708,980	1,708,997	2,398,498	1,708,980	1,708,980	1.068781	1.068781	0	

Highest Lawful Levy Calculation: Hospital District 2																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														645,348	0.268286	0.000000
2012	2013	644,983	1%	651,433	30,898,435	8,290	-	-	659,723	2,253,036,961	0.750000	1,689,778	659,723	1,031	660,754	0.293272	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	645,348	1%	651,802	8,290	-	1,031	661,122	660,754	751,031	1,689,778	660,754	660,754	0.293272	0.293272	0	

Highest Lawful Levy Calculation: Hospital District 2 EMS																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														745,690	0.310000	0.000000
2012	2013	800,582	1%	808,588	30,898,435	9,579	-	-	818,166	2,253,036,961	0.310000	698,441	698,441		698,441	0.310000	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	745,690	0%	745,690	9,579	-	0	755,268	818,166	795,000	698,441	698,441	698,441	0.310000	0.310000	0	

Voters authorized an EMS levy for six years beginning in 2011 at a rate of \$0.31 per \$1,000 of assessed value.

Highest Lawful Levy Calculation: Chelan County State Levy																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per State Letter Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012	-	-	-	-	-	-	-	-	8,633,802,440	-	22,635,599	-	-	22,635,599	2.621742	
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2011	2012	-	-	-	-	-	-	-	-	22,635,599	22,635,599	22,635,599	22,635,599	2.621742	2.621742	0	

Highest Lawful Levy Calculation: North Central Regional Library (Intercounty library certified the levy rate)																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	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.	Limit Per State Letter Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2012	2013	-	-	-	-	-	-	-	-	8,646,158,916	0.451156	3,900,766	-	-	3,900,766	0.451156	
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	-	-	-	-	-	-	-	-	-	3,900,766	3,900,766	3,900,766	0.451156	0.451156	0	

The following worksheet contains excess levy calculations for the districts in this audit.

Excess Levy Calculation: Manson School District #19												
Ballot Data		Department Calculations										
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	2012	1,107,379	-	1,107,379	577,749,384	350,645	578,100,029	1.915549	1,107,379	1.915549	1,107,379	0
Bond	1996	628,000	-	628,000	577,749,384	701,290	578,450,674	1.085659	628,000	1.085659	628,000	0
Excess Levy Calculation: Entiat School District #127												
Ballot Data		Department Calculations										
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	2013	595,000	1,689	596,689	215,274,388	1,232,371	216,506,759	2.755985	596,689	2.755985	596,689	0
Bond	2002	256,000	-	256,000	215,274,388	2,464,742	217,739,130	1.175719	256,000	1.175719	256,000	0
Excess Levy Calculation: Lake Chelan School District #129 (Senior district with Douglas and Okanogan)												
Ballot Data		Department Calculations										
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	2012	2,809,259	-	2,809,259	1,721,974,433	473,306	1,722,447,739	1.630969	2,809,259	1.630969	2,809,259	0
Bond	2009	1,334,000	-	1,334,000	1,721,974,433	946,612	1,722,921,045	0.774266	1,334,000	0.774266	1,334,000	0
Excess Levy Calculation: Wenatchee School District #246												
Ballot Data		Department Calculations										
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	2010	10,807,000	35,346	10,842,346	3,495,023,810	444,411	3,495,468,221	3.101829	10,842,346	3.101829	10,842,346	0
Bond	2003	2,400,000	-	2,400,000	3,495,023,810	888,823	3,495,912,633	0.686516	2,400,000	0.686516	2,400,000	0