



Ferry County Levy Audit

A Summary Report

05/29/2013

Department of Revenue, Property Tax Division

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Overview

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.

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.

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

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

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

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

- ❖ Ferry County General Fund, Road, Emergency Medical Service (EMS), and Conservation Futures
 - ❖ City of Republic and EMS
 - ❖ Fire Districts: 3, 13, and 14
 - ❖ Hospital District No.1
 - ❖ State School levy
 - ❖ School Districts: Kettle Falls, Curlew, Republic, and Keller
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Executive Summary

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

Objectives The objectives of the audit are to assist the Ferry County Assessor (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.

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

- The Assessor's tax roll was not certified to the Ferry County Treasurer (Treasurer) on or before January 15, as required by RCW 84.52.080.
- The Statutory Maximum rate for the City of Republic should have been \$3.148844, rather than \$3.60; however, no over or under levy error occurred.
- The regular and excess levies were within the limitations governing property taxes.
- The Assessor uses the Department's levy computation form for calculating the levies. By using the Department's form, the Assessor is effectively calculating all the levy limitations.
- 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.

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 or the county legislative authority. A change is required to adhere to the law.
- For the items listed as *Recommendations*, the Department believes the Assessor could improve their current process by making voluntary changes in procedure.

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.

Audit Results

In this section The Department identified two requirements directed towards improving the Assessor's methods.

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 below.

Requirements The Department identified two procedures that the Assessor, taxing district, or county legislative authority must change to comply with the law.

- The Assessor is required to certify the completed tax roll to the treasurer on or before January 15. (RCW 84.52.080 (4))
 - The Assessor is required to calculate a statutory maximum levy rate for a city annexed to a library, less any regular levy made by a library district in the incorporated area. (RCW 27.12.390)
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Tax Roll Certification

Requirement The assessor is required to certify the completed tax roll to the treasurer on or before January 15. (RCW 84.52.080 (4))

What the law says The county assessor must deliver the tax rolls to the county treasurer, on or before the fifteenth day of January, taking a receipt from the treasurer. At the same time, the county assessor must provide the county auditor with an abstract of the tax rolls showing the total amount of taxes collectible in each of the taxing districts.

The tax roll prepared by the assessor's office contains both real and personal property values, the amount of taxes levied, and the levy rates.

What we found The Assessor certified the tax roll to the Treasurer on February 5, 2013. The tax roll was certified to the Treasurer after the statutory due date.

What our concern is The Assessor certified the completed tax roll after the statutory deadline.

Recommendation to remedy The Department recommends the Assessor take the following actions:

- Certify the completed tax roll to the Treasurer on or before January 15.

Why it is important State law gives dates by which the assessor's office is expected to complete different tasks. These dates are to be considered guidelines. If they are missed by a substantial amount of time, it adversely affects the property tax process and the other departments and entities that rely on the assessor's work.

Statutory Maximum Levy Rate

Requirement The Assessor is required to calculate a statutory maximum levy rate for a city annexed to a library, less any regular levy made by a library district in the incorporated area. (RCW 27.12.390)

What the law says When a city is annexed to a fire or library district, the city's statutory maximum levy rate is \$3.60, less the actual levy of the fire and or library district for that particular year.

In addition, RCW 41.16.060 directs cities with firefighters' pension funds to levy \$0.225 earmarked for the pension fund.

What we found The City of Republic is annexed to the library district. While calculating the levy limits for the City of Republic, the Assessor used a statutory maximum levy rate of \$3.60, rather than \$3.14884.

In this case, the incorrect statutory maximum levy rate did not affect the 2013 tax year levy because the district was limited by their highest lawful levy, rather than the statutory maximum rate limit.

What our concern is The use of incorrect levy rate during the calculation of the statutory maximum rate limitation.

Recommendation The Department recommends the Assessor take the following actions:

- Begin using \$3.60 as the statutory maximum rate for the City of Republic, than deduct the actual rate of the library district.

Why it is important For the statutory maximum levy rate calculation according to statute, a city (without firefighters' pension fund) is entitled to \$3.60, less any regular levy made by a library or fire district for that particular year.

Regular Levy Limitations

What are the statutory limitations

Regular property tax levies are generally considered 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 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.

If the district's population is...	Then the limit factor is...
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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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. *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, (chapter 3)
-

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>
-

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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Regular Levy Limitations, Continued

\$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
-

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, a Constitutional limit of 1 percent was adopted by the voters. 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

Types of Refunds

There are two types of refunds :

- Adjudicated
- Administrative

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

If the refund is a...	Then...	And...
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

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
-

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](#)
-

Timber Assessed Value (TAV)

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 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 calculating, 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%
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

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.

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 <i>plus</i> any increase resulting from new construction, improvements to property, newly constructed wind turbines, and the 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 districts 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, newly constructed wind turbines, and the value of state-assessed property values, 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

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

Highest Lawful Levy Calculation: Ferry County General Fund																	
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														1,125,374	1.800000	0.000000
2012	2013	1,227,376	1%	1,239,650	5,641,800	10,155	-	-	1,249,805	638,065,904	1.800000	1,148,519	1,148,519	-	1,148,519	1.800000	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	1,125,374	1.20644%	1,138,951	10,155	-	0	1,149,106	1,249,805	1,155,000	1,148,519	1,148,519	1,148,519	1.800000	1.800000	0	
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> The percentage increase represents the the dollar amount of \$13,577, as listed in the districts resolution. </div>																	

Highest Lawful Levy Calculation: Ferry Conservation Futures																	
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														39,075	0.062499	0.000000
2012	2013	46,969	1%	47,439	5,641,800	353	-	-	47,791	638,065,904	0.062500	39,879	39,879	-	39,879	0.062500	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	39,075	1.21%	39,548	353	-	0	39,901	47,791	45,000	39,879	39,879	39,879	0.062500	0.062500	0	

Highest Lawful Levy Calculation: Ferry County Road																	
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														1,301,320	2.250000	0.000000
2012	2013	1,366,186	1%	1,379,848	5,396,343	12,142	-	-	1,391,990	591,487,111	2.250000	1,330,846	1,330,846	-	1,330,769	2.249870	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	1,301,320	1.33%	1,318,627	12,142	-	0	1,330,769	1,391,990	1,342,000	1,330,846	1,330,769	1,330,769	2.249870	2.249870	0	

Highest Lawful Levy Calculation: Ferry County 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														51,528	0.216363	0.000000
2012	2013	51,528	1%	52,044	2,364,900	512	-	-	52,555	243,027,582	0.250000	60,757	52,555	-	52,555	0.216252	0.000000
<div style="border: 1px solid black; padding: 2px; display: inline-block;"> Voters authorized a six year EMS levy beginning in 2009 at a rate of \$0.25 per \$1000 of assessed value </div>																	
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	51,528	1%	52,044	512	-	0	52,555	52,555	55,000	60,757	52,555	52,555	0.216252	0.216252	0	

Highest Lawful Levy Calculation: City of Republic																	
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														127,714	2.726380	0.000000
2012	2013	127,714	1%	128,991	326,400	890	-	-	129,881	46,578,793	3.148840	146,669	129,881	-	129,881	2.788405	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	127,714	1%	128,991	890	-	0	129,881	129,881	175,000	146,669	129,881	129,881	2.788405	2.788405	0	

The city is annexed to the library at a rate of \$0.451156 per \$1,000 of assessed value.

Highest Lawful Levy Calculation: City of Republic 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														8,906	0.190115	0.000000
2012	2013	8,906	1%	8,995	326,400	62	-	-	9,057	46,578,793	0.250000	11,645	9,057	-	9,057	0.194439	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	8,906	1%	8,995	62	-	0	9,057	9,057	10,000	11,645	9,057	9,057	0.194439	0.194439	0	

Voters authorized a six year EMS levy beginning in 2009 at a rate of \$0.25 per \$1000 of assessed value

Highest Lawful Levy Calculation: Fire District 3																	
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														98,906	0.766114	0.000000
2012	2013	98,906	1%	99,895	2,392,293	1,833	8,266,400	6,414	108,142	139,369,662	1.000000	139,370	108,142	-	108,142	0.775934	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	98,906	1%	99,895	1,833	6,414	0	108,142	108,142	110,000	139,370	108,142	108,142	0.775934	0.775934	0	

Highest Lawful Levy Calculation: Fire District 3 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																0.000000
2012	2013									139,369,662	0.260000	36,236	-	-	36,236	0.260000	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									38,000		36,236	36,236	0.260000	0.260000	0	

Voters authorized a six year EMS levy beginning in 2013 for \$0.26 per \$1,000 of assessed value

Highest Lawful Levy Calculation: Fire District 13 (Joint with Okanogan County) Ferry is the parent																	
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											-	-		168,478	0.699996	0.000000
2012	2013	168,478	1%	170,162	2,364,900	1,655	-	-	171,818	245,503,926	1.000000	245,504	171,818	-	171,818	0.699857	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	168,478	1%	170,162	1,655	-	0	171,818	171,818	180,000	245,504	171,818	171,818	0.699857	0.699857	0	

Highest Lawful Levy Calculation: Fire District 14 (Joint with Okanogan County) Ferry is the parent																	
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											-	-		94,735	0.780295	0.000000
2012	2013	94,735	1%	95,682	679,700	530	-	-	96,213	120,952,534	1.000000	120,953	96,213	-	96,213	0.795458	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	94,735	1%	95,682	530	-	0	96,213	96,213	100,000	120,953	96,213	96,213	0.795458	0.795458	0	

Highest Lawful Levy Calculation: Ferry County Public Hospital District No. 1																				
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	Pro-rated Levy Rate	Actual Levy Rate			
2011	2012														270,812	0.643784	0.748829			
2012	2013	346,727	1%	350,194	3,421,000	2,562	-	-	352,756	424,799,891	0.750000	318,600	318,600	-	256,373	0.603516	0.750000			
Actual Levy																				
													While calculating the highest lawful limit use the original levy rate prior to prorating.							
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 Pro-rated	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy				
2012	2013	270,812	17.15%	317,256	2,562	-	0	319,818	352,756	319,520	318,600	256,373	256,373	0.603516	0.603516	0				
			Prorated in 2012 due to the \$5.90 limitation														The hospital was limited by the statutory maximum levy rate of \$0.75 per \$,1000 of assessed value. However, the district was prorated due to the \$5.90 aggregate limitation.			

Highest Lawful Levy Calculation: Ferry County State School 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	Levy Rate	Limit Per State Letter Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012	-	-	-	-	-	-	-	-	637,449,189		1,473,279	-	-	1,473,279	2.311210	
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	-	-	-	-	-	-	-	-	1,473,279	1,473,279	1,473,279	1,473,279	2.311210	2.311210	0	

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

Excess Levy Calculation: Kettle Falls School District No. 212 (joint w/Stevens Co.) Stevens is the parent												
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	238,552	-	238,552	99,246,046	2,300,720	101,546,766	2.403638	238,552	2.403638	238,552	-
<div style="border: 1px solid black; padding: 2px; width: fit-content; margin-left: auto; margin-right: auto;"> The levy rate was certified to the Ferry Co. Assessor from Stevens County. </div>												
Excess Levy Calculation: Curlew School District No. 150 (joint w/Okanogan Co.) Ferry is the parent												
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	130,000	-	130,000	120,388,147	2,686,500	123,074,647	1.056270	130,000	1.056270	130,000	-
Excess Levy Calculation: Republic School District No. 309 (joint w. Okanogan Co.) Ferry is the parent												
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	499,500	-	499,500	291,856,678	2,786,839	294,643,517	1.695268	499,500	1.695268	499,500	-
Excess Levy Calculation: Keller School District No. 003												
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	18,325	-	18,325	17,451,185	564,029	18,015,214	1.017195	18,325	1.017195	18,325	-