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Washington Department of Revenue
Property Tax Division

2015 Grant County Levy Audit
A Summary Report



February 2016

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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 all of the taxing districts for the 2015 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 2015 tax year.

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

We audited 100 percent of the taxing districts.

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

Executive Summary

Introduction

This report contains the results of the Department’s audit of Grant County Assessor’s (Assessor) levy calculations for the 2015 tax year.

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.

Due to the timing of the audit, the implementation of over or underlevy amounts can be made in the 2016 levy year for the 2017 tax year. This would allow the Assessor time to work with the taxing districts to determine how the district wishes to proceed with the over or underlevy amount. The implementation of the correct highest lawful levy amount and levy rate that should have been certified in 2014 for the 2015 tax year, as displayed in Appendix B, must be used for the 2015 levy year for the 2016 tax year levy limitation calculations.

This audit does not include any corrections that may need to be completed for the 2013 levy year such as correcting the taxable flag for the Pacific Coast Canola property or new construction issues from the 2014 assessment year.

Any correction of errors outside the scope of this report may alter the highest lawful levy amounts and levy rates listed in Appendix B.

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.
- 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.

Continued on next page

Overview Summary, Continued

Results

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

- The tax roll was not certified to the Grant County Treasurer (Treasurer) on or before January 15 as required by RCW 84.52.080.
- The county legislative authority did not certify the budget amounts of each taxing district to the Assessor according to RCW 84.52.070.
- The correct highest lawful levy was not used when calculating the levy limit for some of the levies.
- Incorrect statutory maximum levy rates were calculated for cities annexed to a fire and or library district.
- The Assessor incorrectly calculated levy limit increases due to annexations.
- The levy amount certified by the taxing district was not always used when determining the lesser of the levy limitations.
- The Assessor did not calculate the levy limitations as approved by the voters.
- The correct prior year's levy rate was not always used when calculating the levy limitations.
- The correct previous year's actual levy was not always used when calculating the levy limitations.
- The Assessor did not always include prior year's levy corrections.
- The Assessor levied four overlevies and 18 underlevies.
- The Assessor calculated the Fire District No. 3 EMS levy limit as an excess levy rather than a regular levy.
- The levy rates and taxes certified to the Treasurer do not always reflect the actual levy rates applied to the tax roll.
- The Assessor did not levy the refunds as certified by many of the taxing districts.

The Department identified 17 requirements and two recommendations directed towards 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 below.

Requirements

1. The Assessor is required to certify the completed tax roll to the Treasurer on or before January 15. (RCW 84.52.080)
2. The county legislative authority is required to certify to the Assessor the amount to be levied for each of the taxing districts. (RCW 84.52.070)

Most taxing districts that intend to levy a property tax are required to certify an amount to levy to the county legislative authority. (RCW 84.52.020)

3. The Assessor must determine each taxing district's levy limit based on the district's highest lawful levy since 1985 for collection in 1986.
4. The Assessor is required to start with a base levy rate of \$3.60 as the statutory maximum levy rate for cities and towns annexed to a fire and or library district, less any regular levy made by the fire or library district in the incorporated area, plus an additional \$0.225 per thousand dollars assessed value if the city or town has a firemen's pension fund. (RCW 52.04.081 and 27.12.390)
5. The Assessor must increase a taxing district's levy limit due to annexed territory, based on the levy rate that would have been generated by the levy limit as if no annexation had occurred.

The Assessor must calculate the taxing district's levy amount using the dollar and percentage change amounts listed on the district's resolution

The Assessor must include an additional rate of \$0.225 per thousand dollars assessed value to a taxing districts statutory maximum rate when the district has a firemen's pension fund.

6. The Assessor is required to use the actual amount certified by the taxing district when calculating the levy rate for all taxing districts levies.
7. The Assessor must calculate the levy limit using a limit factor of 101 percent or the lesser of 100 percent plus the implicit price deflator (IPD) or 101 percent, depending on the taxing district's population, unless an alternative limit is authorized by the voters of the by passing a ballot for a lid lift. (RCW 84.55.050)
8. The Assessor must calculate the levy limit using the correct prior year's levy rate or last year the district levied property taxes.
9. The Assessor must use the district's previous year's actual levy amount when calculating the allowable increase based on the district dollar and percentage amounts as stated in the taxing district's ordinance or resolution.
10. The Assessor is required to implement levy error corrections in the year following the discovery of the error.

The Assessor is required to calculate the levy rate based on the total levy certified by the county legislative authority. This would include funds for a refund levy.

The Assessor is required to determine the levy amount allowed based on the percentage of change and dollar increase stated in the district's resolution authorizing a property tax increase as compared to the district's actual prior year's levy.

11. The Assessor must use the prior year's levy rate or last levy rate levied by the district when calculating the additional levy capacity due to new construction and state assessed utilities when determining the district's levy limit.

12. The Assessor is required to use the actual amount certified by the taxing district as one of the levy limitations when calculating the levy rate for all taxing districts levies.
13. The Assessor is required to levy the lesser of all the levy limitations for voter approved regular emergency medical service (EMS) levies. The first year of the levy a taxing district can levy their maximum rate as approved by the voters. The subsequent year's levy calculations are subject to all of the regular levy limitations.
14. The Assessor must use the prior year's levy rate for calculation of the additional amounts levied for new construction and state assessed utilities when determining the district's levy limit. There are exceptions to this rule when a taxing district did not levy in the prior year and when a levy error or levy error correction occurred in the prior year. (RCW 84.55.101, 84.52.085, and WAC 458-19-020)
15. The Assessor must calculate and certify the levy rates for the taxing districts within the county.
16. The Assessor must increase a taxing district's levy limit due to annexed territory, based on the levy rate that would have been generated by the levy limit as if no annexation had occurred.

The Assessor must calculate the statutory maximum rate limit based on the taxing district's total taxable assessed value.
17. The Assessor is required to use the actual amount certified by the taxing district as one of the levy limitations when calculating the levy rate for all taxing districts levies.

Recommendations

1. The Department recommends that the Assessor truncate the levy rate for regular levies, rather than round levy rates.

The Department recommends using the same number of digits past the decimal point for all levy rates, unless the levy is for a joint taxing district and that county cannot accommodate the same number of digits past the decimal used in Grant County.
2. The Department recommends that the Assessor reconcile and verify the accuracy of the Subfund Composite Report to the Tax Certification Report. In addition, the highest lawful levy worksheets should support the Tax Certification By Subfund Report.

Requirements

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

Contents This section contains the following requirement topics:

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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)**

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. The assessor must also supply the county auditor with an abstract of the tax roll showing the total amount of collection for each taxing district.

What we found The Assessor certified the tax roll to the Grant County Treasurer (Treasurer) on February 24, 2015, which was after the statutory due date.

The information included within the certification document does not always reflect the actual levy rates applied to each parcel.

Action needed to meet requirement The Assessor must take the following actions:

- Certify the completed tax roll to the Treasurer on or before January 15.
- Create a certification document that discloses the actual levy rates applied to each individual parcel.

Why it's important State law gives dates by which the assessor is expected to complete different tasks. 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.

Budget and Levy Certifications

Requirement **The county legislative authority is required to certify to the Assessor the amount to be levied for each of the taxing districts. (RCW 84.52.070)**

Most taxing districts that intend to levy a property tax are required to certify an amount to levy to the county legislative authority. (RCW 84.52.020)

What the law says RCW 84.52.020 requires most taxing districts to certify a budget or a budget estimate to the county legislative authority on or before November 30 for levying taxes.

RCW 84.52.070 requires that the county legislative authority certify the amount to be levied for each of the taxing districts, including the county, to the county assessor on or before November 30 of each year, unless the assessor failed to certify assessed values to taxing districts at least twelve working days prior to November 30.

According to RCW 36.40.071, the county legislative authority may meet on the first Monday in December for a budget hearing and set additional dates as needed.

What we found The Assessor received a copy of each district’s budget request from the taxing district.

The county legislative authority did not certify the amounts levied by the board of each taxing district within Grant County to the Assessor.

Action needed to meet requirement If the taxing districts continue to provide the budget or budget estimate to the Assessor, the Assessor could provide the county legislative authority with a copy of those documents. The county legislative authority would then have the documentation needed to certify the levy requests to the Assessor as required by statute.

Why it’s important To enhance the transparency in the governmental process of levying property tax.

Highest Lawful Levy

Requirement **The Assessor must 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, improvements to property. (RCW 84.55.010 and 84.55.092)

What we found The Assessor provided a listing of the district’s highest lawful levies allowable by law for the 2012, 2013, and 2014 levy years with prior year’s corrections made. It is unclear why the Assessor did not always use the highest lawful levy from this report in their 2014 levy/2015 tax year calculations.

The following table lists the highest lawful levy used by the Assessor and the highest lawful they should have used as stated on their master report.

Taxing District	Highest Lawful Levy Used By The Assessor	Highest Lawful Levy That Should Have Been Used
City of George	\$36,860	\$37,229
City of Mattawa	\$116,294.41	\$116,310
City of Quincy	\$3,342,299.73	\$3,342,303
City of Soap Lake	\$140,254.34	\$139,902
Town of Wilson Creek	\$21,811.96	\$21,636
Fire No. 3 EMS	\$302,723.44	\$312,898

Action needed to meet requirement The Assessor must recalculate the 2014 levy limit for the above districts to ensure the correct highest lawful levy for the districts are carried forward to the 2015 levy calculations.

Why it’s important To ensure the taxing districts do not levy more than or less than their maximum levy amount allowable by law.

Statutory Maximum Levy Rate for Cities or Towns Annexed to a Fire or Library District

Requirement **The Assessor is required to start with a base levy rate of \$3.60 as the statutory maximum levy rate for cities and towns annexed to a fire and or library district, less any regular levy made by the fire or library district in the incorporated area, plus an additional \$0.225 per thousand dollars assessed value if the city or town has a firemen’s pension fund. (RCW 52.04.081 and 27.12.390)**

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.

What we found The Assessor did not accurately calculate the statutory maximum to be used for cities annexed to a fire and/or a library district. There was an incorrect statutory maximum rate applied to the City of Warden resulting in an overlevy error of \$21,133.02. This error is a result of an error in the calculation of the Fire District 4 levy rate. The incorrect statutory rate did not result in an under or overlevy for the City of George.

The following table lists the statutory maximum rate used by the Assessor and the statutory maximum rate that should have used.

Taxing District	Statutory Maximum Rate Used by the Assessor	Statutory Maximum Rate that should have been used
City of George	2.099429	2.099372
City of Warden	2.805162	2.686987

Action needed to meet requirement The Assessor must take the following actions:

- Begin using \$3.60 as the statutory maximum rate for the cities annexed to the library district and/or fire district, then deduct the actual rate of the annexed library district and/or fire district.
- The Assessor must correct the City of Warden’s overlevy error.
- The Assessor must notify the taxing district of the levy error. If the correction in the succeeding year will cause a hardship for either the taxing district or taxpayers, the district may request the correction be made on a proportional basis over a period of no more than three years.

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Statutory Maximum Levy Rate for Cities or Towns Annexed to a Fire or Library District, Continued

Why it's important

The statutory maximum levy rate for cities 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.

City of Moses Lake

Requirement

The Assessor must increase a taxing district's levy limit due to annexed territory, based on the levy rate that would have been generated by the levy limit as if no annexation had occurred.

The Assessor must calculate the taxing district's levy amount using the dollar and percentage change amounts listed on the district's resolution.

The Assessor must include an additional rate of \$0.225 per thousand dollars assessed value to a taxing districts statutory maximum rate when the district has a firemen's pension fund.

What the law says

A taxing district's levy limit is increased due to the taxable value annexed into the district. The increase amount is based on the levy rate that would have been generated from the levy limit, without consideration of the annexation, and the taxable value of the district excluding the taxable value of the annexed territory. This rate is then multiplied by the taxable value of the annexed territory and added to the levy capacity due to the district's highest lawful levy, plus additional funds from new construction, increased in assessed value from wind turbines, solar, biomass, and geothermal facilities, improvements to property, and increased assessed value due to state assessed utility value. (RCW 84.55.030 and WAC 458-19-035)

A taxing district must adopt a separate ordinance or resolution if they wish to increase their levy compared to the prior year's levy. This document must state the dollar increase and the percentage of change as compared to the prior year's actual levy. (RCW 84.55.120)

A taxing district's statutory rate limit is increased by an additional \$0.225 per thousand dollars of assessed value when the taxing district has a firemen's pension fund. This additional levy rate cannot cause another taxing district to be harmed by the \$5.90 or Constitutional 1 percent limits.

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City of Moses Lake, Continued

What we found

The levy rate used to increase the city's levy limit due to annexed territory was calculated using the total taxable value of the city instead of the taxable value of the city as if the annexation had not occurred.

The Assessor increased the prior year's actual levy by an amount other than what was listed on the resolution. It is unclear why the Assessor did not use the \$4,335,419 dollar increase and 71.1658682 percentage of change as stated in Ordinance No. 2733.

The Assessor did not calculate the statutory maximum rate limit including the \$0.225 for the firemen's pension fund. In this particular case, the inclusion of the \$0.225 for the firemen's pension fund would have harmed a junior taxing district, thus the district could not have levied this additional capacity.

The Assessor's levy limit calculations do not match the certified taxes as listed on the Tax Certification by Subfund Report.

Action needed to meet requirement

The Assessor must take the following actions:

- When calculating the levy rate to increase the levy limit due to an annexation, deduct the taxable value of the annexation from the district's taxable value as stated in the Subfund Composite Report.
 - The Assessor must increase the prior year's levy amount by the dollar amount and percentage of change as listed on the taxing district's ordinance document.
 - The levy limit calculations must reflect the maximum statutory rate and any reductions to this limitation.
 - The levy limit calculations must balance to the Tax Certification by Subfund Report. If the two processes do not balance, an explanation should be noted.
-

Why it's important

Accuracy of the levy limitations ensures that the taxing district is able to levy the correct amount of revenue.

Certified Budget Request

Requirement The Assessor is required to use the actual amount certified by the taxing district when calculating the levy rate for all taxing districts levies.

What the law says The Assessor is required to perform her legal, ministerial duties relative to setting levy rates. As stated in *Hoppe v. King County, supra, Hoppe, at p. 339*: “*The statutory obligation to set rates does not give the assessor a roving commission to bring a lawsuit to question levy amounts.*” Nor does the law require or authorize the assessor, once the taxing authority has certified the levy amount, “*to inquire into or certify the legality of the taxes themselves.*”

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Certified Budget Request, Continued

What we found

The following observations were made after reviewing the Assessor’s levy limit worksheets, none resulted in an over or under levy error.

Budget Amount Does Not Reflect Refund Levy Request	Requested Refund Levy Amount Was Not Added To The District’s Levy Limit and Actual Limit	Excess Certified Levy Amount Added To The Regular Levy Certification
County Road		
		Coulee City
Grand Coulee	Grand Coulee	
	Hartline	Hartline
		Krupp/Marlin
	Royal City	
	Warden	
	Wilson Creek	
		Cemetery 2
Cemetery 3	Cemetery 3	
Cemetery 5	Cemetery 5	
	Hospital 3	Hospital 3
	Hospital 4	
	Port 2	
	Port 3	
	Port 5	
	Port 6	Port 6
Fire 4	Fire 4	
	Fire 5	
	Fire 6	Fire 6
	Fire 14	
	Fire 15	

Hartline, Krupp/Marlin, Port 6, and Fire 6 all included an excess levy request in their levy certifications. The Assessor did not levy an excess levy for these districts, nor did she provide any documentation showing the taxing district received voter approval for such levies. The Assessor incorrectly included the excess levy certification amount with the regular levy certification amount. No under or overlevy occurred due to levy limitations other than the taxing district’s budget certification.

Coulee City, Cemetery 2, and Hospital 3 had excess levies that were levied correctly. The excess levy certification amount was also incorrectly added to the regular levy certification amount. No under or overlevy occurred due to levy limitations other than the taxing district’s budget certification.

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Certified Budget Request, Continued

Action needed to meet requirement

The Assessor must take the following actions:

- Levy regular and excess levies as certified by the taxing district. If the intent is not clear to the Assessor contact the district to verify the information contained in the levy certification. This contact should be done in writing.

Why it's important

The Assessor must acknowledge the taxing district's levy amount as specified in their budgets or levy certificate, to ensure the correct amount of taxes are levied for each taxing district.

Fire District No.11 Levy Limit

Requirement **The Assessor must calculate the levy limit using a limit factor of 101 percent or the lesser of 100 percent plus the implicit price deflator (IPD) or 101 percent, depending on the taxing district’s population, unless an alternative limit is authorized by the voters of the by passing a ballot for a lid lift. (RCW 84.55.050)**

What the law says The levy limit may be exceeded when authorized by the voters of the district. RCW 84.55.050 allows taxing districts to ask voters to “lift the lid” and levy more than would otherwise be allowed under chapter 84.55 RCW.

What we found The voters of Fire District No. 11 approved a levy lid lift authorizing a limit factor of 106 percent for the tax years 2012 through 2016. The Assessor calculated the levy limit for Fire District No. 11 using a limit factor of 101 percent. The Assessor should have used a 106 percent limit factor as authorized by the voters.

This resulted in an underlevy of \$6,455.58 for Fire District No. 11.

Action needed to meet requirement The Assessor must take the following actions:

- Notify the taxing district of the levy error. The Department interprets the statutes to give the taxing district the option of adjusting the following year’s levy by the underlevy amount in the subsequent year.
- If the correction in the succeeding year will cause a hardship for either the taxing district or taxpayers, the district may request the correction be made on a proportional basis over a period of no more than three years.
- The Assessor must use a limit factor of 106 percent when calculating the 2015 levy limit for the 2016 tax year.
- The Assessor must use the highest lawful levy and levy rate as stated in Appendix B when calculating the district’s 2015 levy limitations.

Why it’s important The ballot language must be followed to ensure the taxing district is levying the amount of revenue authorized by the voters.

Prior Year's Levy Rate

Requirement **The Assessor must calculate the levy limit using the correct prior year's levy rate or last year the district levied property taxes.**

What the law says The Assessor must calculate the new construction increase portion of the levy limit by multiplying the new construction assessed value by the levy rate for the preceding year or the last year the district levied taxes. (RCW 84.55.010 and WAC 458-19-020)

What we found The following table lists the taxing districts with an incorrect prior year's levy rate used on the highest lawful levy worksheets. The difference in the rates appears to be typographical or errors in not using the rate after prorationing for the 5.90 aggregate limit.

Taxing District	Prior Year's Rate Used By the County	Prior Year's Rate That Should Have Been Used
City of Quincy	\$2.987863	\$2.387863
Cemetery No. 1	\$0.022519	\$0.022185
Hospital No. 4	\$0.583585	\$0.500000
Hospital No. 5	\$0.551743	\$0.550651
Fire District No. 10	\$0.697780	\$0.967780

Action needed to meet requirement The Assessor must take the following action:
 • Recalculate the levy limit for the taxing districts using the correct prior year's levy rate to determine the correct highest lawful levy since 1985.

Why it's important To ensure the taxing district's levy limitation is calculated correctly.

Previous Year's Levy Amount

Requirement **The Assessor must use the district's previous year's actual levy amount when calculating the allowable increase based on the district's dollar and percentage amounts as stated in the taxing district's ordinance or resolution.**

What the law says The Assessor must calculate the increased levy capacity as stated on the ordinance or resolution using the previous year's actual levy amount. (RCW 84.55.120)

What we found The following table lists the taxing districts with incorrect previous year's levy amount used on the Assessor's highest lawful levy worksheets.

Taxing District	Incorrect Prior Year's Levy Amount Used in Levy Limitation Calculations	Prior Year's Actual Levy
City of George	\$35,292	\$35,591.54
Cemetery No. 1	\$47,787	\$48,950
Hospital No. 4	\$208,543	\$206,543
Port No. 1	\$631,061	\$634,701.98
Port No. 9	\$220,086	\$221,339.47
Fire No. 8	\$326,929	\$327,576.31
Fire No. 8 EMS	\$109,264	\$109,248.21
Fire No. 10	\$364,214	\$322,363.61
Fire No.10 EMS	\$77,499	\$77,456

The City of George and Hospital No. 4 appear to be typographical errors. The previous year's refund levy amount was not included in Port District No. 1, Port District No. 9, and Fire District No. 8 previous year's levy. The Assessor used the amount that should have been levied for Fire District No. 8 EMS and Fire District No. 10 EMS instead of what was actually levied for these levies. It is unclear to the Department where the Assessor obtained the prior year levy amounts for Cemetery District No. 1 and Fire District No. 10.

These errors did not result in an incorrect amount of funds levied on behalf of the taxing districts.

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Previous Year's Levy Amount, Continued

Action needed to meet requirement

The Assessor must take the following action:

- Be sure to apply the percentage of increase and dollar increase stated in taxing district's resolutions to the district's prior year's levy amount when calculating future year's levy limitations. This amount would include funds levied for refunding purposes, levy errors, levy error corrections, and funds held in abeyance due to highly disputed property appeals.
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Why it's important

The previous year's actual levy amount is a component of the calculation that discloses to the taxpayer how much the taxing district has increased their budget from the prior year.

Hospital No. 7

Requirement

The Assessor is required to implement levy error corrections in the year following the discovery of the error.

The Assessor is required to calculate the levy rate based on the total levy certified by the county legislative authority. This would include funds for a refund levy.

The Assessor is required to determine the levy amount allowed based on the percentage of change and dollar increase stated in the district's resolution authorizing a property tax increase as compared to the district's actual prior year's levy.

What the law says

When an error has occurred in the levy of property taxes that has caused all taxpayers within a taxing district, other than the state, to pay an incorrect amount of property tax, the assessor must correct the error by making an appropriate adjustment to the levy for that taxing district in the succeeding year. (RCW 84.52.085)

The district's total certified levy request, which would include funds for a refund levy, must be part of the levy limitations reviewed by the assessor. (RCW 84.52.070)

A taxing district may authorize a levy increase by adopting a resolution or ordinance stating the dollar increase and percentage of change as compared to the district's prior year's levy amount. (RCW 84.55.120)

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Hospital No. 7, Continued

What we found

There is an underlevy of \$4,914.08 for Hospital No. 7 due to the reasons listed below:

The Assessor did not apply the correction of an underlevy of \$3,097.00 from the 2014 tax year. The Department interprets the statutes to allow a taxing district to choose to complete a levy error correction or not when the error is an underlevy. The Assessor did not provide any documentation indicating the district did not wish to make this levy error correct.

The Assessor did not include the refund levy amount in the levy limitation calculations as part of the district's certified levy.

The Assessor did not include the district's refund levy from the prior year in their total amount levied when increasing their levy based on the percentage of change and dollar increase state in the district's resolution authorizing an increase over the prior year's levy.

Action needed to meet requirement

The Assessor must take the following actions:

- Correct the underlevy error.
 - Notify the taxing district of the levy error.
 - If the correction in the succeeding year will cause a hardship for either the taxing district or taxpayers, the district may request the correction be made on a proportional basis over a period of no more than three years.
 - Apply the dollar increase and percentage of change to the district's prior year's actual levy.
-

Why it's important

Correction of an underlevy provides the taxing district with the revenue they are allowed under state law.

Applying the dollar increase and percentage of change to the district's actual prior year's levy ensures the district does not levy more funds than authorized by the district.

Hospital No. 6

Requirement **The Assessor must use the prior year's levy rate or last levy rate levied by the district when calculating the additional levy capacity due to new construction and state assessed utilities when determining the district's levy limit.**

What the law says Property taxes payable in the following year cannot exceed the limit factor multiplied by the district's highest lawful levy since 1985, other than the state, plus an additional dollar amount calculated by multiplying the regular property tax levy rate of that district for the preceding year by the increase in assessed value in that district resulting from:

- (1) New construction;
- (2) Increases in assessed value due to construction of wind turbine, solar, biomass, and geothermal facilities, if such facilities generate electricity and the property is not included elsewhere under this section for purposes of providing an additional dollar amount. The property may be classified as real or personal property;
- (3) Improvements to property; and
- (4) Any increase in the assessed value of state-assessed property.(RCW 84.55.101, 84.52.085, and WAC 458-19-020)

Exceptions to the use of the prior year's levy rate apply when the district did not levy in the prior year, the levy rate from the last year a levy was made is carried forward when determining the district's levy limit. Also, if an error or levy error correction was part of the prior year's levy, the levy rate that would have been used if no error or correction had occurred is carried forward to the subsequent levy limit calculations.

What we found It appears that there is a typographical error in the prior year's levy rate used to calculate the additional levy capacity for new construction. The Assessor used a levy rate of \$0.050558 instead of \$0.505584 for the prior year's levy rate, this resulted in an underlevy of \$499.93.

The Assessor did not use the correct 2014 state assessed utility value when determining the district's levy limit. This did not result in levying an incorrect amount as the district was limited by their statutory maximum rate limit.

Continued on next page

Hospital No. 6, Continued

Action need to meet requirement

The Assessor must take the following actions:

- Notify the taxing district of the levy error . The Department interprets the statutes to give the taxing district the option of adjusting the following year's levy by the underlevy amount in the subsequent year.
 - If the correction in the succeeding year will cause a hardship for either the taxing district or taxpayers, the district may request the correction be made on a proportional basis over a period of no more than three years.
 - The Assessor must use the highest lawful levy and levy rate as stated in Appendix B when calculating the district's 2015 levy limitations.
 - Notify the joint county assessors of the underlevy and possible correction.
 - Carry forward the correct 2014 assessed value of state assessed utility property, \$3,616,400, to the 2015 levy calculations.
-

Why it's important

To ensure the taxing district's levy limitation is calculated correctly, the most recent year's certified levy rate must be carried forward to the subsequent levy limit calculations, unless the certified rate includes a levy error or levy error correction.

Coulee Dam School District No. 301

Requirement **The Assessor is required to use the actual amount certified by the taxing district as one of the levy limitations when calculating the levy rate for all taxing districts levies.**

What the law says The Assessor is required to perform her legal, ministerial duties relative to setting levy rates. As stated in *Hoppe v. King County, supra, Hoppe, at p. 339*: “*The statutory obligation to set rates does not give the assessor a roving commission to bring a lawsuit to question levy amounts.*” *Nor does the law require or authorize the assessor, once the taxing authority has certified the levy amount, “to inquire into or certify the legality of the taxes themselves.”*

What we found The Assessor levied \$1,140,675 for their M&O levy instead of \$1,140,275 as certified by the taxing district resulting in an overlevy of \$400.00. This error appears to be the result of a typographical error.

Action needed to meet requirement The Assessor must take the following actions:

- Correct the overlevy of \$400.00.
- Notify the taxing district of the levy error. If the correction in the succeeding year will cause a hardship for either the taxing district or taxpayers, the district may request the correction be made on a proportional basis over a period of no more than three years.

Why it’s important The Assessor must acknowledge the taxing district’s levy amount as specified in their budgets or levy certificate, to ensure the correct amount of taxes are levied for each taxing district.

Fire District No. 3 EMS

Requirement **The Assessor is required to levy the lesser of all the levy limitations for voter approved regular emergency medical service (EMS) levies. The first year of the levy a taxing district can levy their maximum rate as approved by the voters. The subsequent year's levy calculations are subject to all of the regular levy limitations.**

What the law says Only the first year of the voter approved regular levy is not subject to the growth limit factor in RCW 84.55.010 and 84.55.092. (RCW 84.52.069)

What we found The voters of Fire District No. 3 approved a six-year EMS regular levy starting with the 2014 tax year, with a maximum levy rate of \$0.38 per thousand dollars assessed value.

The Assessor levied the EMS levy as an excess levy, using the maximum rate approved by the voters, instead of a regular levy subject to the limitations in chapter 84.55 RCW. This resulted in taxpayers paying an incorrect amount of property tax and taxpayers not subject to excess levies did not pay any property tax to this levy. It also resulted in an overlevy of \$23,246.15 for Fire District No. 3 EMS.

The Assessor calculated the regular levy limitations for this levy, but did not certify the levy rate and amount as calculated. It is unclear why the Assessor chose to levy for a rate of \$.38 per thousand instead of the correct rate of \$.354557 per thousand.

Action needed to meet requirement The Assessor must take the following actions:

- Correct the overlevy of \$23,246.15.
- Notify the taxing district of the levy error. If the correction in the succeeding year will cause a hardship for either the taxing district or taxpayers, the district may request the correction be made on a proportional basis over a period of no more than three years.

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

Levy Calculation Worksheets Do Not Support Certified Rates

Requirement **The Assessor must calculate and certify the levy rates for the taxing districts within the county.**

What the law says The county assessor must deliver the tax rolls to the county treasurer certifying the rates necessary to raise amount of taxes levied for taxing districts. (RCW 84.52.080)

What we found The following taxing district’s levy rates as certified by the Assessor’s signature on February 24, 2015, to the Treasurer are not supported by the Assessor’s levy limit calculations as shown on the highest lawful levy worksheets.

The Department reviewed the Treasurer’s tax statement information on his website noting the rates shown on the Assessor’s levy worksheets were actually applied to the parcels in these districts rather than the rate certified by the Assessor.

District
City of Grand Coulee
City of Hartline
Royal City
Cemetery No. 2 Bond
Cemetery No. 3
Cemetery No. 5
Hospital No. 3
Hospital No. 7
Port No. 2
Port No. 3
Port No. 5
Port No.6
Fire No. 3 Bond
Fire No. 4
Fire No. 6
Fire No. 15

Action needed to meet requirement The Assessor must take the following actions:

- Complete the levy error corrections for these districts as noted within this report.
- Balance the 2015 levy rate calculations for the 2016 tax year with the certified levy rates made to the Treasurer.

Continued on next page

Levy Calculation Worksheets Do Not Support Certified Rates,
Continued

**Why it's
important**

The certification of levy rates and taxes provide transparency of taxation to taxpayers.

City of Quincy

Requirement **The Assessor must increase a taxing district's levy limit due to annexed territory, based on the levy rate that would have been generated by the levy limit as if no annexation had occurred.**

The Assessor must calculate the statutory maximum rate limit based on the taxing district's total taxable assessed value.

What the law says A taxing district's levy limit is increased due to the taxable value annexed into the district. The increase amount is based on the levy rate that would have been generated from the levy limit, without consideration of the annexation, and the taxable value of the district excluding the taxable value of the annexed territory. This rate is then multiplied by the taxable value of the annexed territory and added to the levy capacity due to the district's highest lawful levy, plus additional funds from new construction, increased in assessed value from wind turbines, solar, biomass, and geothermal facilities, improvements to property, and increased assessed value due to state assessed utility value. (RCW 84.55.030 and WAC 458-19-035)

A city or town's statutory maximum levy rate limit will be calculated based upon the district's taxable assessed value. (RCW 84.52.043)

What we found The levy rate used to increase the city's levy limit due to annexed territory was calculated using the total taxable value of the city instead of the taxable value of the city as if the annexation had not occurred.

It appears there is a typographical error that occurred in the prior year's levy rate when calculating the district's levy limit. The Assessor used a levy rate of \$2.987863 instead of \$2.387863 per thousand dollars of assessed value.

The statutory maximum rate limit and the actual certified levy rate was calculated using an incorrect taxable assessed value for the district. It appears the Assessor added the annexed area's taxable value to the total taxable value for the district. The annexed area's taxable value is included in the regular taxable value listed on the Assessor's Subfund Composite Report. The use of the incorrect taxable value in the actual certified rate resulted in an underlevy of \$3,777.45.

The Assessor's levy limit calculations do not match the certified taxes as listed on the Tax Certification by Subfund Report.

Continued on next page

City of Quincy, Continued

Action needed to meet requirement

The Assessor must take the following actions:

- When calculating the levy rate to increase the levy limit due to an annexation, deduct the taxable value of the annexation from the district's taxable value as stated in the Subfund Composite Report.
- Recalculate the levy limitation using the correct levy rate and current assessed value before annexation to arrive at the correct highest lawful levy for subsequent levy calculations.
- The Assessor must notify the taxing district of the levy error . The Department interprets the statutes to give the taxing district the option of adjusting the following year's levy by the underlevy amount in the subsequent year.
- If the correction in the succeeding year will cause a hardship for either the taxing district or taxpayers, the district may request the correction be made on a proportional basis over a period of no more than three years.
- The Assessor must use the highest lawful levy and levy rate as stated in Appendix B when calculating the district's 2015 levy limitations.
- Calculate the statutory maximum rate limit and the actual certified rate using the taxable assessed value from the Assessor's Subfund Composite Report.
- Balance the levy limit calculations to the Tax Certification by Subfund Report. If the two processes do not balance, an explanation must be noted.

Why it's important

Accuracy of the levy limitations ensures that the taxing district is able to levy the correct amount of revenue.

Refunds

Requirement **The Assessor is required to use the actual amount certified by the taxing district as one of the levy limitations when calculating the levy rate for all taxing districts levies.**

What the law says The Assessor is required to perform her legal, ministerial duties relative to setting levy rates. As stated in *Hoppe v. King County, supra, Hoppe, at p. 339*: “The statutory obligation to set rates does not give the assessor a roving commission to bring a lawsuit to question levy amounts.” Nor does the law require or authorize the assessor, once the taxing authority has certified the levy amount, “to inquire into or certify the legality of the taxes themselves.”

What we found The Assessor did not include the certified refund request and/or the certified reserve fund request made by the taxing districts when calculating the levy limitations. The following table lists the taxing districts with levy errors due to the Assessor not levying the total certified levy request from the taxing district.

Taxing District	Underlevy
City Grand Coulee	422.12
City of Hartline	\$489.59
Royal City	\$5,894.40
Cemetery No. 3	\$500.18
Cemetery No. 5	\$1,105.88
Hospital No.3	\$9,317.85
Port No. 2	\$9,991.02
Port No.3	\$3,384.57
Port No. 5	\$100.67
Port No.6	\$10,000
Fire District No.3 Bond	\$999.81
Fire No.4	\$58,320.57
Fire No. 6	\$11,769.32
Fire No. 15	\$1,076.00

Continued on next page

Refunds, Continued

Action needed to meet requirement

The Assessor must take the following actions:

- The Assessor must notify the taxing districts of the underlevy errors . The Department interprets the statutes to give the taxing district the option of adjusting the following year's levy by the underlevy amount in the subsequent year.
- If the correction in the succeeding year will cause a hardship for either the taxing district or taxpayers, the district may request the correction be made on a proportional basis over a period of no more than three years.
- The Assessor must use the highest lawful levy and levy rate as stated in Appendix B when calculating the district's 2015 levy limitations.
- The Assessor must include the actual certified levy request in the levy limit calculations.

Why it's important

The Assessor must acknowledge the taxing district's levy amount as specified in their budgets or levy certification, to ensure the correct amount of taxes are levied for each taxing district.

Recommendations

Introduction

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.

Contents

This section contains the following topics:

Topic	See Page
Truncating and Uniformity of Levy Rates	39
Balance Reports and Verify Accuracy of Assessed Value	40

Truncating and Uniformity of Levy Rates

Recommendation **The Department recommends that the Assessor truncate the levy rate for regular levies, rather than round levy rates.**

The Department recommends using the same number of digits past the decimal point for all levy rates, unless the levy is for a joint taxing district and that county cannot accommodate the same number of digits past the decimal used in Grant County.

What we found During the levy review, we discovered that some of the taxing district's levy rates were rounded up at the sixth decimal, rather than truncating. This results in a levy amount that exceeds the lesser of the district's levy limitations.

The Department also discovered the Assessor applied a few levy rates to the tax roll that extended eight digits past the decimal point, while the majority of the rates only extended six digits past the decimal point.

Action Recommended The Department recommends the Assessor take the following actions:

- Truncate the levy rates for regular levies (not round) to ensure the certified levy rate does not result in a levy amount that exceeds the levy limits.
- Use a consistent amount of digits past the decimal for the levy rates.

Why it's important To ensure that the levy rate results in the final levy amount at or below the statutory levy limit for each taxing district. Consistency of the number of decimals used for the levy rates will provide uniformity of tax collection.

Balance Reports and Verify Accuracy of Assessed Value

Recommendation **The Department recommends that the Assessor reconcile and verify the accuracy of the Subfund Composite Report to the Tax Certification Report. In addition, the highest lawful levy worksheets should support the Tax Certification By Subfund Report.**

What we found The Subfund Composite Report and the Tax Certification By Subfund Report do not balance; the difference is \$86,525 for both the regular and excess taxable values.

The levy limitation calculations were based on the information from the Subfund Composite Report, while the rates were applied to the taxable values as stated in the Tax Certification By Subfund Report. When this occurs a taxing district could be levying more or less than the limitations allow.

Action Recommended The Department recommends that the Assessor take the following action:

- Use the Data Integrity Report in the Terrascan software to monitor the accuracy of the tax roll throughout the year .
- Use the query process to verify the accuracy of the data contained in the Subfund Composite Report and the Tax Certification by Subfund Report.

Why it's important The Assessor must have accurate taxable values for the calculation of the levy rates for each taxing district.

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 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 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

Continued on next page

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 Levy 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 new construction, improvements to property, newly constructed wind turbines, and 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>
-

Continued on next page

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 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>
-

\$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
-

Continued on next page

Regular Levy Limitations, Continued

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
 - 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: When adding a refund to the levy, the statutory rate limit cannot be exceeded.

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.
-

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 was 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

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.

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 <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.

2015 Grant County Levy Audit

Appendix A

The following worksheets contain regular and excess levy calculations for all of the districts included in this audit.

Levy Limit Calculation for District: County General Levy												
Assmt Taxes	Highest	Limit	Highest	State Assd	Tax Added	Annexed	Tax Added	Levy	Assd	Stat	<input type="checkbox"/>	
Year Due	Lawful Levy	Factor	Lawful plus	New Const	for	Value	for	Limit	Value	Rate	<input type="checkbox"/>	
	Since 1985*		Increase		State Assd		Annex.			Max.	<input type="checkbox"/>	
					New Const						<input type="checkbox"/>	
											<input type="checkbox"/>	
											<input type="checkbox"/>	
											<input type="checkbox"/>	
2014 2015	16,298,974.00	1.00%	16,461,963.74	222,409,282	400,336.71	0	0.00	16,862,300.45	9,267,414,006	1.800000000000		
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								
2014 2015	15,558,833.00	100.989%	15,712,709.86	400,336.71	0.00	16,113,046.57	906,629.56	19,856,629.56	16,681,345.21	17,768,930.01	17,019,676.13	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			1.8									
2014 2015	16,681,345.21	16,681,345.21	1.8	1.8	0.00							
Levy Limit Calculation for District: County Road												
Assmt Taxes	Highest	Limit	Highest	State Assd	Tax Added	Annexed	Tax Added	Levy	Assd	Stat	<input type="checkbox"/>	
Year Due	Lawful Levy	Factor	Lawful plus	New Const	for	Value	for	Limit	Value	Rate	<input type="checkbox"/>	
	Since 1985*		Increase		State Assd		Annex.			Max.	<input type="checkbox"/>	
					New Const						<input type="checkbox"/>	
											<input type="checkbox"/>	
											<input type="checkbox"/>	
2014 2015	8,571,680.00	1.00%	8,657,396.80	57,259,534	122,046.29	0	0.00	8,779,443.09	4,582,979,162	2.250000000000		
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								
2014 2015	8,601,377.83	100.651%	8,657,398.60	122,046.29	0.00	8,779,444.89	9,543.08	8,809,543.08	10,311,703.11	8,788,986.17	8,788,987.97	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			2.131458									
2014 2015	8,788,986.17	8,788,986.42	1.917745	1.917745	0.25							

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Levy Limit Calculation for District: Coulee City												
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?	
2014 2015	80,271.00	1.00%	81,073.71	12,770	35.25	0	0.00	81,108.96	28,827,435	3.375000000000		
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								
2014 2015	80,289.12	\$802.89	81,092.01	35.25	0.00	81,127.26	3,403.54	85,945.01	97,292.59	84,512.50	84,530.80	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			2.760522									
2014 2015	84,512.50	84,512.50	2.931669	2.931669	0.00							
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	
Bond 0	17,500.00	-	17,500.00	28,411,785.00	0.00	28,411,785.00	.615942	17,500.01	0.615942	17,500.00	-0.01	

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Levy Limit Calculation for District: Coulee Dam												
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?
2014 2015	0.00	0.00%	0.00	0	0.00	0	0.00	0.00	1,099,150	0.000000000000		
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								
2014 2015	0.00	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			0			Joint District	Okanogan sets	rate				
2014 2015	2,526.00	2,526.00	2.298035	2.298035	0.00							

Levy Limit Calculation for District: Electric City												
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?
2014 2015	131,618.00	1.00%	132,934.18	356,475	782.72	0	0.00	133,716.90	61,223,169	3.147717000000		
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								
2014 2015	133,078.34	\$0.00	133,078.34	782.72	0.00	133,861.06	0.00	143,900.00	192,713.21	133,716.90	133,861.06	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			2.195719									
2014 2015	133,716.90	133,716.91	2.18409	2.184089	0.01							

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Levy Limit Calculation for District: Ephrata												
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?	
2014 2015	1,130,764.00	1.00%	1,142,071.64	4,344,094	12,710.65	0	0.00	1,154,782.29	383,419,215	3.375000000000		
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								
2014 2015	1,135,370.03	\$6,702.00	1,142,072.03	12,710.65	0.00	1,154,782.68	8,752.00	1,258,752.00	1,294,039.85	1,163,534.29	1,163,534.68	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			2.925962									
2014 2015	1,163,534.29	1,163,534.30	3.034627	3.034626	0.01							

Levy Limit Calculation for District: George												
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 checked="" 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?	
2014 2015	37,229.00	1.00%	37,601.29	0	0.00	0	0.00	37,601.29	17,227,112	2.099372000000		
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								
2014 2015	35,591.54	\$2,007.00	37,598.54	0.00	0.00	37,598.54	130.54	40,130.54	36,166.12	37,731.83	37,729.08	
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								
2013 2014					1.942589							
2014 2015	36,166.12	\$2,007.00	34,159.12	34,160.11	1.982927	1.982869	0.99					

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Levy Limit Calculation for District: Grand Coulee												
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?
2014 2015	116,727.57	1.00%	117,894.85	256,380	632.17	0	0.00	118,527.02	43,963,394	3.147717000000		
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								
2014 2015	117,933.75	100.000%	117,933.75	632.17	0.00	118,565.92	15,000.00	137,751.00	138,384.32	133,527.02	133,565.92	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			2.465772									
2014 2015	133,527.02	133,104.90	3.02763021	3.037231	(422.12)							

Levy Limit Calculation for District: Hartline												
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?
2014 2015	15,185.65	1.00%	15,337.51	9,562	29.54	0	0.00	15,367.05	5,230,473	3.375000000000		
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								
2014 2015	15,848.64	\$4.67	15,853.31	29.54	0.00	15,882.85	489.59	15,915.31	17,652.85	15,856.64	16,372.44	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			3.08919									
2014 2015	15,856.64	15,367.05	2.93798477	3.031588	(489.59)							

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Levy Limit Calculation for District: Krupp/Marlin												
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 checked="" 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?
2014 2015	9,986.72	1.00%	10,086.59	0	0.00	20,056	54.01	10,140.60	3,765,885	2.676904000000		
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								
2014 2015	9,969.55	\$117.00	10,086.55	0.00	54.01	10,140.56	0.00	11,000.00	10,080.91	10,140.60	10,140.56	
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								
2013 2014					2.649368							
2014 2015	10,080.91	\$17.00	10,080.91	10,080.91	2.676903	2.676903	0.00					

Levy Limit Calculation for District: Mattawa												
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?
2014 2015	116,310.00	1.00%	117,473.10	2,130,847	5,486.29	0	0.00	122,959.39	49,587,174	3.147717000000		
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								
2014 2015	116,309.89	101.000%	117,472.99	5,486.29	0.00	122,959.28	0.00	121,000.00	156,086.39	122,959.39	122,959.28	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			2.574697									
2014 2015	121,000.00	121,000.00	2.440147	2.440147	0.00							

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Levy Limit Calculation for District: Moses Lake												
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 checked="" type="checkbox"/> Firemen's Pension?	
					New Const						<input type="checkbox"/> Lid Lift?	
2014 2015	10,222,955.00	1.00%	10,325,184.55	16,068,448	50,613.81	11,826,225	63,746.04	10,439,544.40	1,936,754,023	3.147717000000		
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								
2014 2015	7,418,904.02	\$4,335,419.00	11,754,323.02	50,613.81	63746.04	11,868,682.87	1,563,910.51	16,563,910.51	6,096,353.56	12,003,454.91	13,432,593.38	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			3.149888									
2014 2015	6,096,353.56	6,096,353.36	3.147717	3.147716	(0.20)							

Levy Limit Calculation for District: Quincy												
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?	
2014 2015	3,342,303.00	1.00%	3,375,726.03	83,452,897	199,274.08	1,916,825	3,683.37	3,578,683.48	1,862,344,326	3.147717000000		
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								
2014 2015	3,370,921.46	\$4,806.00	3,375,727.46	199,274.08	3683.37	3,578,684.91	100,154.38	3,674,610.83	5,862,132.89	3,678,837.86	3,678,839.29	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			2.387863									
2014 2015	3,674,610.83	3,670,833.38	1.971082	1.97311	(3,777.45)							

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Levy Limit Calculation for District: Royal City												
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 checked="" 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?
2014 2015	61,736.00	1.00%	62,353.36	371,730	593.43	0	0.00	62,946.79	39,545,984	2.147717000000		
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								
2014 2015	61,737.86	100.996%	62,352.77	593.43	0.00	62,946.20	6,000.00	74,000.00	84,933.58	68,946.79	68,946.20	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			1.5964									
2014 2015	68,946.20	63,051.80	1.59439199	1.743443	(5,894.40)							

Levy Limit Calculation for District: Soap Lake												
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?
2014 2015	139,902.00	1.00%	141,301.02	589,799	1,341.30	0	0.00	142,642.32	64,413,507	3.147717000000		
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								
2014 2015	140,679.23	\$1,406.79	142,086.02	1,341.30	0.00	143,427.32	1,188.59	143,188.59	202,755.49	143,830.91	144,615.91	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			2.274165									
2014 2015	143,188.59	143,188.59	2.222959	2.222959	0.00							

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Levy Limit Calculation for District: Warden												
Assmt Taxes	Highest	Limit	Highest	State Assd	Tax Added	Annexed	Tax Added	Levy	Assd	Stat	<input type="checkbox"/> Annexed to Library? <input checked="" type="checkbox"/> Annexed to Fire? <input type="checkbox"/> Firemen's Pension? <input type="checkbox"/> Lid Lift?	
Year Due	Lawful Levy	Factor	Lawful plus	New Const	for	Value	for	Limit	Value	Rate	Max.	
	Since 1985*		Increase		State Assd		Annex.					
					New Const							
2014 2015	370,294.00	1.00%	373,996.94	61,286,225	160,911.15	0	0.00	534,908.09	178,828,199	2.686987000000		
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								
2014 2015	353,656.89	105.751%	373,996.82	160,911.15	0.00	534,907.97	5,000.00	540,000.00	480,509.05	539,908.09	539,907.97	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			2.625568									
2014 2015	480,509.05	501,642.07	2.805162	2.686987	21,133.02							

Levy Limit Calculation for District: Wilson Creek												
Assmt Taxes	Highest	Limit	Highest	State Assd	Tax Added	Annexed	Tax Added	Levy	Assd	Stat	<input type="checkbox"/> Annexed to Library? <input type="checkbox"/> Annexed to Fire? <input type="checkbox"/> Firemen's Pension? <input type="checkbox"/> Lid Lift?	
Year Due	Lawful Levy	Factor	Lawful plus	New Const	for	Value	for	Limit	Value	Rate	Max.	
	Since 1985*		Increase		State Assd		Annex.					
					New Const							
2014 2015	21,636.00	1.00%	21,852.36	85,672	228.32	0	0.00	22,080.68	8,205,798	2.676904000000		
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								
2014 2015	21,635.96	101.003%	21,852.96	228.32	0.00	22,081.28	10,000.00	40,000.00	21,966.13	32,080.68	32,081.28	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			2.665017									
2014 2015	21,966.13	21,966.13	2.676904	2.676904	0.00							

2015 Grant County Levy Audit

Levy Limit Calculation for District: Cemetery 1												
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?	
2014 2015	48,710.00	1.00%	49,197.10	92,838,206	2,059.62	0	0.00	51,256.72	2,685,506,705	0.112500000000		
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								
2014 2015	48,950.00	\$1,409.72	50,359.72	2,059.62	0.00	52,419.34	156.00	49,156.00	302,119.50	51,412.72	52,575.34	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			.022185									
2014 2015	49,156.00	49,156.00	.018304	.018304	0.00							
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	#DIV/0!	#DIV/0!	0.00	0.00	#DIV/0!	

2015 Grant County Levy Audit

Levy Limit Calculation for District: Cemetery 2												
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?	
2014 2015	3,467.00	1.00%	3,501.67	524,540	1.72	0	0.00	3,503.39	38,606,143	0.112500000000		
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								
2014 2015	3,453.94	101.010%	3,488.81	1.72	0.00	3,490.53	6.69	3,606.69	4,343.19	3,510.08	3,497.22	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			.003276			Pro-rated to zero						
2014 2015	3,497.22	0.00	0	0								
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	
Bond 0	8,000.00	-	8,000.00	38,536,628.00	0.00	38,536,628.00	.207595	8,000.01	0.207595	8,000.00	-0.01	

2015 Grant County Levy Audit

Levy Limit Calculation for District: Cemetery 3												
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?	
2014 2015	4,818.00	1.00%	4,866.18	304,849	26.19	0	0.00	4,892.37	56,718,136	0.112500000000		
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								
2014 2015	4,838.22	\$28.00	4,866.22	26.19	0.00	4,892.41	500.00	6,000.00	6,380.79	5,392.37	5,392.41	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			.085922									
2014 2015	5,392.37	4,892.19	.08625442	.095073	(500.18)							

Levy Limit Calculation for District: Cemetery 5												
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?	
2014 2015	6,571.00	1.00%	6,636.71	7,267,871	118.43	0	0.00	6,755.14	483,079,906	0.112500000000		
2015									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								
2014 2015	6,474.16	\$163.00	6,637.16	118.43	0.00	6,755.59	1,000.00	8,500.00	54,346.49	7,755.14	7,755.59	
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								
2013 2014					.016295							
2014 2015	7,755.14	\$112.00	7,867.14	6,761.26	.01399615	.016285	(1,105.88)					

2015 Grant County Levy Audit

Levy Limit Calculation for District: Hospital 1												
Assmt Taxes	Highest	Limit	Highest	State Assd	Tax Added	Annexed	Tax Added	Levy	Assd	Stat	<input type="checkbox"/> Annexed to Library? <input type="checkbox"/> Annexed to Fire? <input type="checkbox"/> Firemen's Pension? <input type="checkbox"/> Lid Lift?	
Year Due	Lawful Levy	Factor	Lawful plus	New Const	for	Value	for	Limit	Value	Rate	Max.	
	Since 1985*		Increase		State Assd		Annex.					
					New Const							
2014 2015	3,387,523.00	1.00%	3,421,398.23	100,396,534	50,198.27	0	0.00	3,471,596.50	3,890,065,620	0.750000000000		
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								
2014 2015	2,039,728.00	\$1,381,670.00	3,421,398.00	50,198.27	0.00	3,471,596.27	214,770.51	3,684,527.51	2,917,549.22	3,686,367.01	3,686,366.78	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			.5			Pro-rated to \$.50			Actual Amount Levied \$1,945,033			
2014 2015	2,917,549.22	1,945,033.00	.5	.5								

Levy Limit Calculation for District: Hospital 2												
Assmt Taxes	Highest	Limit	Highest	State Assd	Tax Added	Annexed	Tax Added	Levy	Assd	Stat	<input checked="" type="checkbox"/> Annexed to Library? <input checked="" type="checkbox"/> Annexed to Fire? <input type="checkbox"/> Firemen's Pension? <input type="checkbox"/> Lid Lift?	
Year Due	Lawful Levy	Factor	Lawful plus	New Const	for	Value	for	Limit	Value	Rate	Max.	
	Since 1985*		Increase		State Assd		Annex.					
					New Const							
2014 2015	1,205,863.00	1.00%	1,217,921.63	94,126,723	49,991.46	0	0.00	1,267,913.09	2,813,111,050	0.750000000000		
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								
2014 2015	1,116,729.62	9.691%	1,224,947.42	49,991.46	0.00	1,274,938.88	26,403.39	1,290,196.15	2,109,833.29	1,294,316.48	1,301,342.27	
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								
2013 2014					.531108							
2014 2015	1,290,196.15	\$24,122.00	1,314,318.15	1,314,319.24	.467212	.467211	1.09					

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Levy Limit Calculation for District: Hospital 3												
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?	
2014 2015	432,216.00	1.00%	436,538.16	8,797,073	4,398.54	0	0.00	440,936.70	842,982,883	0.750000000000		
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								
2014 2015	392,136.00	\$44,402.00	436,538.00	4,398.54	0.00	440,936.54	10,000.00	470,000.00	632,237.16	450,936.70	450,936.54	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			.5									
2014 2015	450,936.54	441,618.69	.52387622	.534929	(9,317.85)							
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	
Bond 0	1,200,000.00	-	1,200,000.00	835,771,178.00	0.00	835,771,178.00	1.4358	1,200,000.26	1.435800	1,200,000.26	0.00	

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Levy Limit Calculation for District: Hospital 4												
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?	
2014 2015	245,024.00	1.00%	247,474.24	4,605,234	2,302.62	0	0.00	249,776.86	422,776,830	0.750000000000		
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								
2014 2015	206,543.00	114.262%	236,000.99	2,302.62	0.00	238,303.61	20,000.00	258,682.00	317,082.62	269,776.86	258,303.61	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			.5			Pro-rated to \$.50						Actual Amount Levied \$211,388
2014 2015	258,303.61	211,388.00	.5	.610969	0.00							
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	#DIV/0!	#DIV/0!	0.00	0.00	#DIV/0!	

2015 Grant County Levy Audit

Levy Limit Calculation for District: Hospital 5												
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?	
2014 2015	280,280.00	1.00%	283,082.80	9,952,022	5,480.09	0	0.00	288,562.89	651,728,318	0.750000000000		
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								
2014 2015	276,110.12	\$6,973.00	283,083.12	5,480.09	0.00	288,563.21	0.00	410,000.00	488,796.24	288,562.89	288,563.21	
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								
2013 2014					.550651							
2014 2015	288,562.89	\$3,615.00	292,177.89	292,188.96	.448329	.448312	11.07					

Levy Limit Calculation for District: Hospital 6												
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 checked="" 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?	
2014 2015												
2013 2014	165,713.00	1.00%	167,370.13	1,098,690	555.48	0	0.00	167,925.61	293,358,103	0.750000000000		
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								
2014 2015	148,981.00	7.000%	159,409.67	555.48	0.00	159,965.15	2,950.05	162,950.05	220,018.58	170,875.66	162,915.20	
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								
2013 2014					.505584							
2014 2015	162,915.20	\$17.00	162,898.20	162,398.27	.553584	.555287	(499.93)					

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Levy Limit Calculation for District: Hospital 7												
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 checked="" 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?
2014 2015	182,123.00	1.00%	183,944.23	7,156,451	3,399.79	0	0.00	187,344.02	456,854,021	0.750000000000		
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								
2014 2015	179,843.08	\$1,790.00	181,633.08	3,399.79	0.00	185,032.87	1,000.00	187,876.00	342,640.52	188,344.02	186,032.87	
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								
2013 2014					.475067							
2014 2015	186,032.87	\$3,097.00	189,129.87	184,215.79	.403226	.413983	(4,914.08)					

Levy Limit Calculation for District: Port 1												
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?
2014 2015	631,061.00	1.00%	637,371.61	94,415,800	25,615.10	0	0.00	662,986.71	2,906,241,025	0.450000000000		
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								
2014 2015	634,701.98	\$31,719.00	666,420.98	25,615.10	0.00	692,036.08	14,354.25	714,354.25	1,307,808.46	677,340.96	706,390.33	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			.271301									
2014 2015	677,340.96	677,340.85	.233064	.233064	(0.11)							

2015 Grant County Levy Audit

Levy Limit Calculation for District: Port 2												
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?	
2014 2015	160,379.00	1.00%	161,982.79	9,921,751	2,701.16	0	0.00	164,683.95	689,936,993	0.450000000000		
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								
2014 2015	160,384.23	\$18,645.00	179,029.23	2,701.16	0.00	181,730.39	10,000.00	192,317.00	310,471.65	174,683.95	191,730.39	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			.272246									
2014 2015	174,683.95	164,692.93	.238707	.253188	(9,991.02)							

Levy Limit Calculation for District: Port 3												
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?	
2014 2015	171,244.00	1.00%	172,956.44	9,249,531	3,276.75	0	0.00	176,233.19	626,394,602	0.450000000000		
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								
2014 2015	171,244.24	106.860%	182,991.59	3,276.75	0.00	186,268.34	5,000.00	188,000.00	281,877.57	181,233.19	191,268.34	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			.354261									
2014 2015	181,233.19	177,848.62	.2839245	.289327	(3,384.57)							

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Levy Limit Calculation for District: Port 4												
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?	
2014 2015	36,964.00	1.00%	37,333.64	861,554	273.72	0	0.00	37,607.36	116,988,220	0.450000000000		
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								
2014 2015	36,963.85	101.000%	37,333.49	273.72	0.00	37,607.21	0.00	37,334.00	52,644.70	37,607.36	37,607.21	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			.317709									
2014 2015	37,334.00	37,334.00	.319126	.319126	0.00							

Levy Limit Calculation for District: Port 5												
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?	
2014 2015	21,780.00	1.00%	21,997.80	298,608	104.50	0	0.00	22,102.30	62,770,125	0.450000000000		
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								
2014 2015	21,861.67	\$134.79	21,996.46	104.50	0.00	22,100.96	100.00	22,600.00	28,246.56	22,202.30	22,200.96	
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								
2013 2014					.349941							
2014 2015	22,200.96	\$1.00	22,201.96	22,101.29	.35209887	.353702	(100.67)					

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Levy Limit Calculation for District: Port 6												
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?	
2014 2015	35,704.00	1.00%	36,061.04	1,862,527	654.16	0	0.00	36,715.20	105,069,950	0.450000000000		
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								
2014 2015	35,704.14	\$357.04	36,061.18	654.16	0.00	36,715.34	10,000.00	100,000.00	47,281.48	46,715.20	46,715.34	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			.351221									
2014 2015	46,715.20	36,715.20	.34943578	.44461	(10,000.00)							

Levy Limit Calculation for District: Port 7												
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?	
2014 2015	43,723.00	1.00%	44,160.23	849,890	280.40	0	0.00	44,440.63	130,676,450	0.450000000000		
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								
2014 2015	44,003.08	100.000%	44,003.08	280.40	0.00	44,283.48	1,917.18	46,077.18	58,804.40	46,357.81	46,200.66	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			.329926									
2014 2015	46,077.18	46,077.18	.352605	.352605	0.00							

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Levy Limit Calculation for District: Port 8												
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?	
2014 2015	98,920.00	1.00%	99,909.20	64,970,724	22,156.64	0	0.00	122,065.84	385,298,224	0.450000000000		
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								
2014 2015	98,919.75	\$21,663.00	120,582.75	22,156.64	0.00	142,739.39	0.00	133,729.00	173,384.20	122,065.84	142,739.39	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			.341025									
2014 2015	122,065.84	122,065.59	.316808	.316808	(0.25)							

Levy Limit Calculation for District: Port 9												
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?	
2014 2015	220,088.00	1.00%	222,288.88	5,804,012	2,448.74	0	0.00	224,737.62	528,442,492	0.450000000000		
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								
2014 2015	221,339.47	\$2,203.00	223,542.47	2,448.74	0.00	225,991.21	829.66	230,829.66	237,799.12	225,567.28	226,820.87	
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								
2013 2014					.421905							
2014 2015	225,567.28	\$1.00	225,568.28	225,567.91	.426854	.426854	(0.37)					

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Levy Limit Calculation for District: Port 10												
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?
2014	2015	2,082,522.00	1.00%	2,103,347.22	34,504,749	15,527.14	0	0.00	2,118,874.36	3,366,594,132	0.450000000000	
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							
2014	2015	1,663,594.25	126.434%	2,103,347.09	15,527.14	0.00	2,118,874.23	219,909.67	2,419,909.67	1,514,967.36	2,338,784.03	2,338,783.90
Assmt Taxes		Current Year's	Actual	Actual Levy	Correct	Over/Under						
Year	Due	Max Levy	Amount	Rate	Levy Rate	Levy						
			Levied									
2013	2014			.45								
2014	2015	1,514,967.36	1,514,967.36	.45	.45	0.00						

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Levy Limit Calculation for District: Fire 3												
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?	
2014 2015	911,575.00	1.00%	920,690.75	10,517,776	11,657.56	0	0.00	932,348.31	913,670,724	1.500000000000		
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								
2014 2015	898,542.67	\$22,148.00	920,690.67	11,657.56	0.00	932,348.23	11,390.00	953,019.00	1,370,506.09	943,738.31	943,738.23	
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								
2013 2014					1.108367							
2014 2015	943,738.23	\$14,104.00	957,842.23	957,842.32	1.048345	1.048345	0.09					
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	
Bond 0	253,000.00	1,000	254,000.00	2,051,197,697.00	0.00	2,051,197,697	.12383	253,999.81	0.123343	253,000.00	-999.81	

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Levy Limit Calculation for District: Fire 3 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?	
2014	2014	312,898.00	1.00%	316,026.98	10,517,776	3,996.75	0	0.00	320,023.73	913,670,724	0.380000000000	
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								
2014	2015	312,898.00	101.000%	316,026.98	3,996.75	320,023.73	3,925.00	333,761.00	347,194.88	323,948.73	323,948.73	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013	2014			.38								
2014	2015	323,948.73	347,194.88	.38	.354557	23,246.15						

Levy Limit Calculation for District: Fire District 4												
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?	
2014	2015	296,189.00	1.00%	299,150.89	65,853,572	64,169.96	0	0.00	363,320.85	408,888,520	1.500000000000	
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								
2014	2015	296,188.72	101.000%	299,150.61	64,169.96	363,320.57	10,000.00	1,460,850.00	613,332.78	373,320.85	373,320.57	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013	2014			.974434								
2014	2015	373,320.57	315,000.00	.77038113	.913013	(58,320.57)						

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Levy Limit Calculation for District: Fire 5												
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?	
2014 2015	2,142,941.00	1.00%	2,164,370.41	18,515,257	27,772.89	0	0.00	2,192,143.30	1,461,349,120	1.500000000000		
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								
2014 2015	1,706,786.00	\$457,584.00	2,164,370.00	27,772.89	0.00	2,192,142.89	25,700.00	2,209,234.00	2,192,023.68	2,217,843.30	2,217,842.89	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			1.5			Pro-rated to \$1.479972		Actual Amount Levied \$2,162,755				
2014 2015	2,192,023.68	2,162,755.00	1.479972	1.479972								

Levy Limit Calculation for District: Fire 6												
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?	
2014 2015	49,687.00	1.00%	50,183.87	201,422	162.81	0	0.00	50,346.68	62,172,173	1.000000000000		
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								
2014 2015	49,686.67	101.000%	50,183.54	162.81	0.00	50,346.35	15,000.00	90,000.00	62,172.17	65,346.68	65,346.35	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			.808306									
2014 2015	62,172.17	50,402.85	.8106979	1.000000	(11,769.32)							

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Levy Limit Calculation for District: Fire District 7												
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?	
2014 2015	152,065.00	1.00%	153,585.65	1,698,088	1,272.13	0	0.00	154,857.78	207,740,531	1.500000000000		
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								
2014 2015	152,397.83	\$1,188.00	153,585.83	1,272.13	0.00	154,857.96	584.49	155,584.49	311,610.80	155,442.27	155,442.45	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			.749157									
2014 2015	155,442.27	155,441.93	.74825	.748252	(0.34)							

Levy Limit Calculation for District: Fire 8												
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?	
2014 2015	326,929.00	1.00%	330,198.29	7,371,522	5,510.46	0	0.00	335,708.75	576,807,428	1.500000000000		
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								
2014 2015	327,576.31	\$0.00	327,576.31	5,510.46	0.00	333,086.77	3,310.00	330,239.00	865,211.14	339,018.75	336,396.77	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			.747534									
2014 2015	330,239.00	330,239.00	.572529	.572529	0.00							

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Levy Limit Calculation for District: Fire 8 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?	
2014 2015	109,264.00	1.00%	110,356.64	7,372,522	1,838.25	0	0.00	112,194.89	576,807,428	0.250000000000		
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								
2014 2015	109,248.21	\$0.00	109,248.21	1,838.25	0.00	111,086.46	922.00	110,186.00	144,201.86	113,116.89	112,008.46	
Assmt Taxes	Current Year's	Levy Correction	Total Levy	Actual Amount	Actual Levy	Correct	Over/Under					
Year Due	Max Levy		w/ Correction	Levied	Rate	Levy Rate	Levy					
2013 2014					.249338							
2014 2015	110,186.00	\$14.00	110,200.00	110,200.21	.191052	.191051	0.21					

Levy Limit Calculation for District: Fire 10												
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?	
2014 2015	343,598.00	6.00%	364,213.88	6,717,858	6,501.41	0	0.00	370,715.29	400,123,481	1.500000000000		
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								
2014 2015	322,363.61	\$218,068.00	540,431.61	6,501.41	0.00	546,933.02	10,000.00	618,469.00	600,185.22	380,715.29	556,933.02	
Assmt Taxes	Current Year's	Levy Correction	Total Levy	Actual Amount	Actual Levy	Correct	Over/Under					
Year Due	Max Levy		w/ Correction	Levied	Rate	Levy Rate	Levy					
2013 2014					.96778			The District stated they did not wish to levy more than \$1.00 per thousand				
2014 2015	380,715.29	\$21,234.00	401,949.29	400,123.48	1.	1.	0.00					

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Levy Limit Calculation for District: Fire 10 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?	
2014 2015	77,499.00	1.00%	78,273.99	6,717,858	1,466.40	0	0.00	79,740.39	400,123,481	0.250000000000		
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								
2014 2015	77,456.40	\$23,912.00	101,368.40	1,466.40	0.00	102,834.80	10,000.00	111,412.00	100,030.87	89,740.39	112,834.80	
Assmt Taxes	Current Year's	Levy Correction	Total Levy	Actual Amount	Actual Levy	Correct	Over/Under					
Year Due	Max Levy		w/ Correction	Levied	Rate	Levy Rate	Levy					
2013 2014					.218284							
2014 2015	89,740.39	\$43.00	89,783.39	89,783.21	.224389	.224389	(0.18)					

Levy Limit Calculation for District: Fire 11												
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?	
2014 2015	225,041.00	6.00%	238,543.46	3,141,497	2,976.74	0	0.00	241,520.20	295,497,097	1.000000000000		
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								
2014 2015	220,516.43	\$13,231.00	233,747.43	2,976.74	0.00	236,724.17	271.00	253,127.00	295,497.10	241,791.20	236,995.17	
Assmt Taxes	Current Year's	Levy Correction	Total Levy	Actual Amount	Actual Levy	Correct	Over/Under					
Year Due	Max Levy		w/ Correction	Levied	Rate	Levy Rate	Levy					
2013 2014					.947554							
2014 2015	236,995.17	\$5,716.00	242,711.17	236,255.59	.799519	.821365	(6,455.58)					

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Levy Limit Calculation for District: Fire 11 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?	
2014 2015	53,619.00	1.00%	54,155.19	3,141,497	709.29	0	0.00	54,864.48	295,497,097	0.250000000000		
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								
2014 2015	53,905.72	\$539.00	54,444.72	709.29	0.00	55,154.01	68.00	55,767.00	73,874.27	54,932.48	55,222.01	
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								
2013 2014					.225781							
2014 2015	54,932.48	\$10.00	54,942.48	54,942.26	.185932	.185932	(0.22)					

Levy Limit Calculation for District: Fire 12												
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?	
2014 2015	81,422.00	1.00%	82,236.22	1,667,287	1,558.90	0	0.00	83,795.12	89,087,399	1.000000000000		
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								
2014 2015	81,421.82	101.000%	82,236.04	1,558.90	0.00	83,794.94	0.00	82,236.22	89,087.40	83,795.12	83,794.94	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			.934993									
2014 2015	82,236.22	82,236.22	.923096	.923096	0.00							

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Levy Limit Calculation for District: Fire 13												
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?	
2014 2015	125,162.00	1.00%	126,413.62	1,280,767	1,128.09	0	0.00	127,541.71	156,597,941	1.000000000000		
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								
2014 2015	126,343.72	101.000%	253,950.88	1,128.09	0.00	255,078.97	0.00	135,000.00	156,597.94	127,541.71	255,078.97	
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								
2013 2014					.880794							
2014 2015	127,541.71	\$7.00	127,548.71	127,549.20	.814501	.814498	0.49					

Levy Limit Calculation for District: Fire 14												
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?	
2014 2015	26,333.00	1.00%	26,596.33	237,055	237.05	0	0.00	26,833.38	24,390,737	1.000000000000		
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								
2014 2015	23,823.49	\$2,773.00	26,596.49	237.05	0.00	26,833.54	1,000.00	29,000.00	24,390.74	27,833.38	27,833.54	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			.999979									
2014 2015	24,390.74	24,390.74	1.	1.	0.00							

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Levy Limit Calculation for District: Fire 15												
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?	
2014 2015	136,022.00	1.00%	137,382.22	2,215,918	1,642.23	0	0.00	139,024.45	203,235,248	1.000000000000		
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 Due	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								
2014 2015	136,599.36	\$823.00	137,422.36	1,642.23	0.00	139,064.59	1,076.00	139,973.00	203,235.25	140,100.45	140,140.59	
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2013 2014			.741104									
2014 2015	139,973.00	138,897.00	.68342967	.688724	(1,076.00)							
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	#DIV/0!	#DIV/0!	0.00	0.00	#DIV/0!	

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Excess Levy Calculation: Wahluke SD #73												
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
Bond	na	1,010,000	-	1,010,000	624,938,562	-	624,938,562	1.616158	1,009,999	1.616159	1,010,000	(1)
M & O		1,410,433	-	1,410,433	624,938,562	-	624,938,562	2.256914	1,410,433	2.256914	1,410,433	(0)
Excess Levy Calculation: Quincy SD #144 - Joint District												
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
Bond	na	610,000	-	610,000	2,668,591,054	-	2,668,591,054	0.228585	610,000	0.228586	610,003	(3)
M & O		7,748,913	-	7,748,913	2,668,591,054	-	2,668,591,054	2.903747	7,748,913	2.903747	7,748,913	-
Excess Levy Calculation: Warden SD #146 - Joint District												
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
Cap Proj	na	500,000	-	500,000	394,341,595	-	420,214,302	1.189869	500,000	1.189870	500,000	-
M & O	2015	1,300,000	-	1,300,000	394,341,595	-	420,214,302	3.093659	1,300,000	3.093660	1,300,000	(0)
Excess Levy Calculation: Coulee/Hartlin SD #151 - Joint District												
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
Bond	na	225,000	412	225,412	206,832,668	-	206,832,668	1.089828	225,412	1.089872	225,421	(9)
M & O	2015	524,492	716	525,208	206,832,668	-	206,832,668	2.539289	525,208	2.539289	525,208	-
Excess Levy Calculation: Soap Lake SD #156												
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
Bond		235,000	-	235,000	178,521,819	-	178,521,819	1.316366	235,000	1.316366	235,000	-
M & O	2015	772,590	7,429	780,019	178,521,819	-	178,521,819	4.369323	780,019	4.369320	780,019	-

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Excess Levy Calculation: Almira SD #158 - Joint District												
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		Over/Under
M & O		34,786	-	34,786	13,322,424	-	13,322,424	2.611086	34,786	2.611120	34,786	(0)
Excess Levy Calculation: Royal City SD #160												
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
Bond	2014	700,000	-	700,000	709,369,702	-	709,369,702	0.986792	700,000	0.986792	700,000	-
M & O	2015	1,350,000	-	1,350,000	709,369,702	-	709,369,702	1.903098	1,350,000	1.903098	1,350,000	-
Excess Levy Calculation: Moses Lake SD #161												
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
Bond	na	2,644,000		2,644,000	3,528,531,955	-	3,528,531,955	0.749320	2,644,000	0.749321	2,644,000	-
M & O		16,747,864	100,000	16,847,864	3,528,531,955	-	3,528,531,955	4.774751	16,847,861	4.774752	16,847,864	(3)
Excess Levy Calculation: Othello SD #163 - Joint District												
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
Bond	na	62	-	62	31,033		31,033	1.994093	62	1.994093	62	(0)
M & O		72		72	31,033		31,033	2.307780	72	2.307780	72	(0)

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Excess Levy Calculation: Ephrata SD #165 - Joint District												
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		3,775,000	8,964	3,783,964	761,002,282	-	761,002,282	4.972342	3,783,964	4.972341	3,783,963	1
Excess Levy Calculation: Odessa SD #166 - Joint District												
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
Bond	na	8,650	-	8,650	17,424,918	-	17,424,918	0.496416	8,650	0.496420	8,650	-
M & O		55,002	-	55,002	17,424,918	-	17,424,918	3.156514	55,002	3.156510	55,002	-
Excess Levy Calculation: Wilson Creek SD #167 - Joint District												
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
Bond	na	104,000		104,000	67,315,131	-	67,315,131	1.544972	104,000	1.544973	104,000	-
M & O	2015	260,000	669	260,669	67,315,131	-	67,315,131	3.872364	260,669	3.872353	260,668	1
Excess Levy Calculation: Coulee Dam SD #301 - Joint District												
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		1,113,410	26,865	1,140,275	244,405,178	-	244,405,178	4.665512	1,140,275	4.667147	1,140,675	(400)

Appendix B,

Based on the information provided for this audit these are the numbers to carry forward to the 2015 levy calculations for the 2016 tax year.*

Taxing District	Levy Rate	HLL	Actual Levy
Current Expense	1.80000000	16,681,345.21	16,681,345.21
County Road	1.91774500	8,779,443.09	8,788,986.42
Coulee City	2.93166900	81,108.96	84,512.50
Electric City	2.18408900	133,716.90	133,716.91
Ephrata	3.03462600	1,154,782.29	1,163,534.30
George	2.09937200	37,229.00	34,160.11
Grand Coulee	3.03723100	118,527.02	133,104.90
Hartline	3.03158800	15,367.05	15,367.05
Krupp	2.67690300	10,080.91	10,080.91
Mattawa	2.44014700	122,959.39	121,000.00
Moses Lake	3.14771700	10,222,955.00	6,096,353.36
Quincy	1.97311000	3,578,683.48	3,670,833.38
Royal City	1.74344300	62,946.79	63,051.80
Soap Lake	2.22295900	142,642.32	143,188.59
Warden	2.68698700	480,509.05	501,642.07
Wilson Creek	2.67690400	21,966.13	21,966.13
Cemetery 1	0.01788300	51,317.99	49,156.00
Cemetery 2	0.00327600	3,503.39	3,497.22
Cemetery 3	0.09507300	4,892.37	4,892.19
Cemetery 5	0.01605300	6,755.14	6,761.26

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Taxing District	Levy Rate	HLL	Actual Levy
Hospital 1	0.50000000	3,387,523.00	1,945,033.00
Hospital 2	0.46721100	1,267,913.10	1,314,319.24
Hospital 3	0.53549000	441,409.48	441,618.69
Hospital 4	0.50000000	249,776.86	211,388.00
Hospital 5	0.44278200	288,573.76	292,188.96
Hospital 6	0.55534500	167,925.61	162,398.27
Hospital 7	0.40720400	187,344.22	184,215.79
Port 1	0.23306400	662,986.71	677,340.85
Port 2	0.25318800	164,683.95	164,692.93
Port 3	0.28932700	176,233.19	177,848.62
Port 4	0.31912600	37,607.36	37,334.00
Port 5	0.35368600	22,102.30	22,101.29
Port 6	0.44461000	36,715.20	36,715.20
Port 7	0.35260500	44,440.63	46,077.18
Port 8	0.31680800	122,065.84	122,065.59
Port 9	0.42685300	224,737.62	225,567.91
Port 10	0.45000000	2,082,522.00	1,514,967.36
Fire 3	1.03290800	932,348.31	957,842.32
Fire 3 EMS	0.35455700	320,023.73	347,194.88
Fire 4	0.91301300	363,320.85	315,000.00
Fire 5	1.47997200	2,192,023.68	2,162,755.77
Fire 6	1.00000000	50,346.68	50,402.85
Fire 7	0.74825200	154,857.78	155,441.93

2015 Grant County Levy Audit

Taxing District	Levy Rate	HLL	Actual Levy
Fire 8	0.57252900	335,708.75	330,239.00
Fire 8 EMS	0.19105200	112,194.89	110,200.00
Fire 10	0.95149400	370,715.29	400,123.48
Fire 10 EMS	0.22428100	79,740.39	89,783.21
Fire 11	0.80202100	241,520.20	236,255.59
Fire 11 EMS	0.18589800	54,864.48	54,942.26
Fire 12	0.92309600	83,795.12	82,236.22
Fire 13	0.81445300	127,541.71	127,549.20
Fire 14	1.00000000	26,333.00	24,390.74
Fire 15	0.68872400	139,024.45	138,897.00

*This listing does not include possible errors due to changes in 2014 assessment year new construction assessed values or corrections that may need to be made to a levy year prior to 2014 levy year .