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Washington Department of Revenue Property Tax Division

2019 Grant County Levy Audit A Summary Report



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Overview

Purpose

The primary purpose of this review by the Department of Revenue (Department) is to assist the Grant County Assessor (Assessor) in their processes and procedures to ensure compliance with state statutes and regulations.

Method of Calculation

The Department calculated the levy limitations and levy rate for several of the taxing districts for the 2019 tax year. To determine whether an error occurred, the Department compared the amount levied for the district with the lesser of the levy limit, the statutory rate limit, the amount authorized by each district's resolution, and the levy amount certified by the district.

Information Reviewed

The Department used the following information during the review:

- Resolutions/Ordinances adopted by the districts
- Levy certification from the county legislative authority (RCW 84.52.070)
- Tax roll certification to the county treasurer and abstract of the tax roll to the county auditor
- Ballot measures
- Levy limit worksheets
- \$5.90 aggregate and 1 percent constitutional limits

We do not review every taxing district's levy. We audited approximately 40 percent of the taxing districts. The scope of the audit did not include the review of earmarked funds.

Taxing Districts Selected

The Department reviewed the following taxing district levies:

- Cities/Towns: Coulee, Ephrata, Hartline, Mattawa, Moses Lake, and Soap Lake
- Fire Districts: 3, 7, 10, 14, and 15
- Hospital Districts: 1, 3, 5, and 7
- Cemetery Districts: 3 and 5
- School Districts: Ephrata No. 165, Warden No. 146, Wilson Creek No. 167, Othello No. 105, and Royal No. 160
- Port Districts: 3, 5, 7, and 10
- State School Parts 1 and 2

Executive Summary

Introduction

The primary purpose of a levy audit by the Department is to assist the county assessor in successfully performing the duties associated with levying property taxes for the districts within the county.

An effective audit of levy calculations consists of gathering information from the assessor's office to determine the level of compliance with laws and rules, the accuracy of levy calculations, and the effectiveness of record keeping.

Categories of Results

The Department has completed its review and grouped the results into two categories:

- The first category, *Requirements*, is of the greatest urgency for effective administration by the assessor. A change is required to adhere to the law.
- The second category, *Recommendations*, requires the attention of the assessor. The Department believes the assessor could improve their performance and service to the public by making voluntary changes in procedures.

The Department bases requirements and recommendations in our reports on our review of the administrative procedures employed, existing state statutes and regulations, and areas we saw opportunities to improve processes, procedures, and communication.

Results

The Department identified three requirements and two recommendations directed toward improving the accuracy of the levy process.

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

Executive Summary, continued

Requirements

1. The Assessor is required to determine all of the levy limitations, at the district level, before reviewing and completing levy rate adjustments for the \$5.90 aggregate limit.
2. The Assessor is required to calculate the levy limit based on the voter approved levy lid lift conditions.
3. The Assessor is required to certify the completed tax roll to the Grant County Treasurer (Treasurer) on or before January 15, with acknowledgement of receipt, and provide the Grant County Auditor (Auditor) with an abstract of the tax roll.

Recommendations

1. The Department recommends the Assessor does not round the certified levy rate as this may result in a levy amount in excess of what the district may legally levy.
2. The Department recommends the Assessor continue to provide education to the county legislative authority regarding the certification of budgets or budget estimates for each taxing district within the county wishing to levy for property tax.

Requirements

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

This section contains the requirements we identified.

City of Moses Lake

Requirement

The Assessor is required to determine all of the levy limitations, at the district level, before reviewing and completing levy rate adjustments for the \$5.90 aggregate limit.

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. An additional rate of \$0.225 per thousand dollars assessed value is added to the city's statutory maximum levy rate if they have a firefighter's pension fund. If the additional \$0.225 levy rate results in the combined levies to exceed the \$5.90 aggregate levy limitation or Constitutional 1 percent aggregate levy limit the statutory maximum rate limit must be reduced until these limits are no longer exceeded. (RCW 52.04.081, 27.12.390, and 41.16.060)

What we found

The Assessor levied in excess of the City of Moses Lake's (City) levy limitations resulting in an overlevy of \$323,021.15.

The Assessor determined the lesser of the levy limitations was the statutory maximum rate limit. The City has a fire fighters pension fund and is annexed to the Library District. The Assessor calculated the City's statutory maximum levy rate at \$3.2400627223, generating a levy amount of \$7,093,196.34. The levy rate is a result of deducting the Library District's levy rate of \$0.3599372777 from the base rate of \$3.60 per \$1,000 assessed value. The Assessor did not include the additional fire fighters pension levy rate of \$0.225 per \$1,000 assessed value when calculating the initial levy limitations at the district level.

Based on the hand written notations on the Assessor's levy limitation worksheet, an additional levy amount of \$367,736.95 was added, equivalent to a levy rate of \$0.1679765723, to the previously calculated statutory maximum rate limit accounting for a portion of the additional \$0.225 fire fighter pension fund levy. This resulted in a total levy amount of \$7,460,933.29 and a levy rate of \$3.408039293. It appears the Assessor backed into this levy rate ensuring the City's total levy rate, including the additional rate for the fire fighters pension fund, did not cause the combined levies to exceed the statutory or constitutional limits, as referenced in RCW 41.16.060.

RCW 41.16.060 provides three situations where the additional fire fighters pension fund, added to their statutory maximum levy rate, could be less than \$0.225 per thousand dollars assessed value:

- When an actuary says either the whole or any part of the additional rate is not necessary.
- The additional levy rate causes the combined levies to exceed the statutory or constitutional limits.
- The city's budget request is greater than the district's levy limit under chapter 84.55 RCW.

In this case, the Assessor did not provide the Department with a statement from an actuary and the City has a certified budget request that is less than their levy limit under chapter 84.55 RCW. Thus, the only reason why

the additional rate added to the statutory maximum levy rate is less than \$0.225 is when the combined levies will exceed the statutory or constitutional limits.

It has been the Department’s long-standing interpretation that the reference to “statutory or constitutional limits” in RCW 41.16.060 references:

- The \$5.90 aggregate rate limit limitation in RCW 84.52.043(2), and
- The constitutional 1 percent limit.

Before the \$5.90 and constitutional 1 percent aggregate levy limitation are reviewed, the Assessor must determine the lesser of the levy limitations at the district level. With the absence of a statement from an actuary, and the ability to reduce the additional rate due to the certified levy request being more than the levy limit, the correct statutory maximum levy rate, at the district level, for the 2019 tax year is \$3.4650627223. This rate is a result of deducting the Library District’s levy rate and adding the additional \$0.225 for the City’s fire fighters pension fund to the base levy rate of \$3.60.

The following table demonstrates the levy limitations, at the district level, determined by the Assessor and Department:

Levy Limit Type	Assessor’s Limitations	DOR’s Limitations
Levy Limit (aka growth limit) (includes refund levy)	\$10,475,188.16	\$10,475,188.16
Statutory Maximum Rate Limit	\$7,460,933.29*	\$7,585,769.89
Resolution Increase Levy Compared to Prior Year’s Levy (includes refund levy)	\$7,137,911.69	\$7,137,911.69
District’s Levy Request (includes refund levy)	\$7,506,026.00	\$7,506,206.00

*\$7,093,196.34 + \$367,736.95 = \$7,460,933.29

As demonstrated above, the City is restricted to a levy of no more than \$7,137,911.69 or a rate of \$3.260488002, rather than a levy amount of \$7,460,933.29 and a levy rate of \$3.408039293.

Action needed to meet requirement

The Assessor is required to take the following action(s):

- Notify the City of the overlevy error as soon as possible. If the City determines the correction of the overlevy in the 2020 tax year will cause a hardship for either the taxing district or taxpayers, the City may request the correction be made on a proportional basis over a period of no more than three years.
- Use the corrected levy rate, provided in Appendix A, for the 2020 tax year levy limit calculations.
- Use the actual amount levied for the 2019 tax year, provided in Appendix A, in the levy calculations for the 2020 tax year. This amount includes the levy error.
- Recalculate the 2020 tax year levy limits to determine the levy rate that would have been certified as if the levy error correction had not occurred. You will carry that levy rate forward to the 2021 tax year levy calculations.

Why it's important

To ensure a taxing district is not levying more or less than statutes allow and to provide transparency of property taxation to the taxpayers within a taxing district.

Grant County Fire District No. 10

Requirement

The Assessor is required to calculate the levy limit based on the voter approved levy lid lift conditions.

What the law says

With simple majority voter approval, the voters may approve a referendum exceeding the 101 percent growth limit. (RCW 84.55.050)

What we found

When the Assessor forwarded the requested levy information to the Department for this audit, she noted that the voters had approved a levy lid lift in the August 2017 special election with a 106 percent limit factor, but she did not use this limit factor in her levy calculations.

The use of an incorrect limit factor did not result in an underlevy. The district included a note in Resolution 2018-05 that their intent is to levy a rate of \$1.00 per thousand dollars assessed value, even though they certified a levy request for \$709,937.17, which would have resulted in a levy rate greater than \$1.00 per thousand dollars assessed value.

If the district had not voluntarily limited their levy rate to \$1.00, using the incorrect limit factor would have resulted in a \$35,900 underlevy.

Action needed to meet requirement

The Assessor is required to take the following action(s):

- Apply the voter approved levy limitations to the appropriate tax year levy calculations.
- Use the corrected highest lawful levy, provided in Appendix D, for the 2020 tax year levy limit calculations.

Why it's important

The levy limitations must be calculated as stated in the statutes, documents adopted by the taxing district, and voter approved referendums to ensure the district levies no more or no less than the law allows.

Tax Roll Certification

Requirement

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

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 tax collection for each taxing district. (RCW 84.52.080)

What we found

The Assessor certified the 2019 Tax Roll to the Treasurer on January 23, 2019, after the statutory deadline of January 15.

It is unclear if the Assessor provided the Auditor with an abstract of the tax roll that lists the tax amounts for each taxing district levying property tax as this document was not provided to the Department for this audit.

Action needed to meet requirement

The Assessor is required to take the following action(s):

- Certify the completed tax roll to the Treasurer on or before January 15 with acknowledgement of receipt from the Treasurer.
- Provide an abstract of the tax roll to the Auditor.

Why it's important

Per state law, the Assessor is expected to complete different tasks by specific dates. These dates are important for the property tax process and the other departments and entities that rely on the Assessor's work.

Recommendations

For the items listed as “Recommendations,” the Department believes the Assessor could improve by making voluntary changes in procedure.

This section contains the recommendations we identified.

Truncating Levy Rates

Recommendation

The Department recommends the Assessor does not round the certified levy rate as this may result in a levy amount in excess of what the district may legally levy.

What we found

The Assessor's Tax Certification By SubFund report displays the certified levy rate. The levy rates are extended nine digits past the decimal point. The Department recommends the Assessor truncate the levy rate at the ninth digit past the decimal point rather than rounding the ninth digit based on the tenth digit past the decimal point.

Rounding the levy rates, rather than truncating the rates, resulted in a levy difference of less than \$0.25 for most of the Grant County levies that were audited. The State school levies saw the largest overlevy amount of \$103.48 for Part 1 and \$40.72 for Part 2. These overages are not considered a levy error as RCW 84.48.120 authorizes county assessors to raise a maximum five percent surplus over the amount the Department certifies to the county assessor.

The Assessor indicated they have worked with their software vendor in the past asking them to display a levy rate with ten digits past the decimal point, but they have been told all counties using this software must agree upon the change before it can be implemented.

Action recommended

The Department recommends the Assessor:

- Contact their software vendor again requesting the levy rate in the Tax Certification By SubFund report truncate the levy rate rather than round the levy rate. This report has been given to the Department by other counties using the same software where the levy rate consists of 8 digits past the decimal point and the rate is truncated, not rounded.

Why it's important

When the levy rate is rounded, this could result in the district levying more or less than the levy limitations allow. In addition, using a consistent levy rate in the levy calculation process and tax roll ensures transparency for the taxing districts and taxpayers.

Certification of Levies to Assessor

Recommendation

The Department recommends the Assessor continue to provide education to the county legislative authority regarding the certification of budgets or budget estimates for each taxing district within the county wishing to levy for property tax.

What we found

The county legislative authority substantially complied with the requirement, certifying a majority of the taxing districts budget requests within Grant County to the Assessor on November 29, 2018. Out of the 28 districts included in this audit, the certification included 14 of the districts. The certification did not include the following districts, yet the Assessor was in receipt of their budget requests:

Taxing District	Date Budget Request Was Adopted
City of Ephrata	December 6, 2018
City of Mattawa	October 18, 2018
Port No. 7	November 29, 2018
Hospital No. 5	December 18, 2018
Cemetery No. 3	November 15, 2018
Ephrata School No. 165	Not Dated
Warden School No. 146	Not Dated
Wilson Creek School No. 167	Not Dated
Othello School No. 105	Certification made to Adams County
Royal School No. 160	October 22, 2018

The City of Ephrata adopted their budget request after November 30, 2018, and it was unclear if the Ephrata School District, Warden School District, and Wilson Creek School District adopted their budget by the deadline. When certifications are made after November 30 and if the Assessor had certified both the locally and state assessed valuations to the district at least 12 business days before November 30, the Assessor would have been restricted from levying in excess of the districts prior year's levy request. In this case, the Assessor could not have certified both their locally and state assessed valuations to the taxing districts at least 12 business days before November 30, 2018, as the Assessor did not sign off on their 2018 real property assessment ratio until November 19, 2018. Thus, the budget or budget estimates adopted by the districts after November 30 are not restricted to the prior year's budget request.

Action recommended

The Department recommends the Assessor:

- Continue to educate the county legislative authority regarding the budget or budget estimates and refund levy request certification requirement in RCW 84.52.070.
- Share a copy of the district's budgets request they receive from the districts with the county legislative authority so that the county legislative authority can certify the requests to the Assessor.

Why it's important

State law directs the county legislative authority to levy on behalf of most taxing districts that are legally formed within their county. In addition, timely certifications will prevent the Assessor from limiting a taxing district's budget request if she had completed her work timely.

Next Steps

Follow-up

The Department is committed to the success of the Assessor by ensuring the levies comply with state statutes and regulations.

The Department will conduct a follow-up review in February 2020. This will give the Assessor an opportunity to implement the required changes, recommended changes, and to provide information to the Department about any issues they encountered during the implementation process.

Questions

For questions about specific requirements or recommendations in our report, please contact the Property Tax Division at (360) 534-1400.

For additional information contact:

Washington State Department of Revenue
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Appendix – General Information

Introduction

General information provided to assist all assessors and taxing districts.

Contents

This section contains the following topics:

- Regular Levy Limitation
- Refunds
- Excess Levy
- Timber Assessed Value (TAV)
- Assessor Guidelines

Regular Levy Limitations

What are the statutory limitations?

Regular property tax levies are generally considered to be those levies that are subject to several statutory limitations.

The assessor must adhere to the following statutory limitations:

- Levy limit (a.k.a., 101 percent)
- Statutory dollar rate limit
- Amount authorized by resolution/ordinance
- District budget
- \$5.90 aggregate limit
- 1 percent constitutional limit

Levy Limit

The amount of regular property taxes a taxing district can levy, other than the state and port district industrial development levies, is limited to an amount that will not exceed the amount resulting from the following calculation:

- The highest amount that could have been lawfully levied by the taxing district in any year since 1985 for 1986 collection, multiplied by the limit factor; plus
- A dollar compensation calculated by multiplying the district's levy rate for the preceding year, or the last year the district levied taxes, by the increase in assessed value of the district from the previous year attributable to:
 1. New construction
 2. Increases in assessed value due to wind turbine, solar, biomass, and geothermal facilities (if the facilities generate electricity)
 3. Improvements to property
 4. Any increase in assessed value of state assessed property.

If an error occurred or an error correction was made in the previous year, use the levy rate that would have been levied had no error occurred.

The limit factor used in calculating the levy limit is defined in RCW 84.55.005 and WAC 458-19-005.

Regular Levy Limitations, continued

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 was made	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

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 Operations 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). The statutory dollar rate limits for all taxing districts can be found in the levy manual, chapter 3.

Reference:

- RCW 84.52.043
- Property Tax Levies Operation Manual, chapter 3
- https://dor.wa.gov/sites/default/files/legacy/Docs/Pubs/Prop_Tax/LevyManual.pdf

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).

If truncating the levy rate for a bond levy results in a levy amount less than the amount requested by the district, the levy rate must be rounded up to ensure sufficient funds are levied for the repayment of the debt.

Regular Levy Limitations, continued

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/ordinance compliant with RCW 84.55.120, the district cannot levy more than it received in the previous year, other than the increase amount resulting from the following:

1. New Construction
2. Improvements to property
3. Wind turbines
4. Solar, biomass, and geothermal facilities (if the facilities generate electricity)
5. Increases in state-assessed property

The resolution or ordinance must state the increase over the previous year's levy in terms of percentage and dollars. The resolution is separate from the budget certification.

References and forms:

- RCW 84.55.120
- <https://dor.wa.gov/legacy/Docs/forms/PropTx/Forms/OrdinanceResolution.doc>

Regular Levy Limitations, continued

Levy Certification (Budget)

Taxing districts that wish to levy must certify a budget or budget estimate to the county legislative authority by November 30 of the assessment year.

The county legislative authority must certify the amount to levy for each of the taxing districts, including the county, to the assessor on or before November 30 of each year. However, the county legislative authority may elect to conduct its budget hearing on the first Monday in December, as permitted by RCW 36.40.071.

Reference and forms:

- RCW 84.52.020
- RCW 84.52.070
- <https://dor.wa.gov/legacy/Docs/forms/PropTx/Forms/LevyCertf.doc>

\$5.90 Limit

The \$5.90 limit applies to the total of most regular levies in each tax code area. The aggregate of the junior and senior taxing districts (excluding the state levy and a few others) cannot exceed \$5.90 per \$1,000 of assessed value.

RCW 84.52.010 provides the order in which taxing districts rates are prorated, in order to bring the aggregate rate down to \$5.90. The \$5.90 limitation does not apply to levies made by or for:

- The support of common schools (state levies)
- Port districts
- Public utility districts
- Conservation futures
- Criminal justice
- Emergency medical services
- Affordable housing
- County ferry districts
- County transit
- Regional transit authority

Reference:

- RCW 84.52.043

Regular Levy Limitations, continued

1 Percent Constitutional Limit

The 1 percent constitutional limit is based on true and fair value, unlike the \$5.90 limit, which is based on assessed value.

In 1972, the voters adopted a constitutional limit of 1 percent. This limits the amount of property taxes that may be imposed on an individual parcel (real or personal) of property without voter approval of 1 percent of its true and fair value.

The 1 percent limit applies to all regular levies (except port and public utility district levies). It does not apply to excess levies approved by the voters.

Reference:

- RCW 84.52.050
- RCW 84.52.010
- Article 7, Section 2 of Washington Constitution

Refunds

Types of Refunds

There are two types of refunds:

- Adjudicated (court ordered)
- Administrative

Use this table to decide how to levy for a refund

If the refund is an...	Then...	And...
Adjudicated refund	the district is required to levy the refund	the refund is added to the district's levy.
Administrative refund	the refund levy is optional	the refund may be added to the levy only if the district requests the refund in its levy certification or budget.

Note: the statutory limit cannot be exceeded when adding a refund to the levy.

Reference:

- RCW 84.68.040 (adjudicated refund)
- RCW 84.69.180 and RCW 84.69.020 (administrative refund)
- WAC 458-19-085 (adjudicated and administrative refunds)

Excess Levy

What is an Excess Levy

Excess levies are over and above the regular property tax levies.

- Excess levies require voter approval
- Duration of excess levies is subject to limitations
- Only school district enrichment levies are subject to the statutory limitations placed on regular levies

Type of Levy	Taxing District	Duration
Bond	Most districts	Long term debt, usually 15-20 years
Enrichment	Schools	2-4 years
Maintenance & Operational (M&O)	Fire districts	2-4 years
General	Most districts except school and fire districts	1 year
Technology	School	2-6 years
Transport Vehicle	School	2 years
Construction/Modernization/Remodeling	School and fire districts	2-6 years

Reference:

- RCW 84.52.052
- RCW 84.52.053
- RCW 84.52.056
- RCW 84.52.130
- <https://dor.wa.gov/get-form-or-publication/ballot-measure-requirements>

Timber Assessed Value (TAV)

What is Timber Assessed Value?

Timber assessed value determines each taxing district’s share of the timber excise tax revenue and in setting property tax levy rates. It serves as a substitute for the value that would be carried on the assessment roll if standing timber were taxable as real property for all excess levy calculations.

Components of TAV

Based on property taxes levied on the assessed value of property in the Designated Forest Land Program (DFL) from the prior tax year, number of acres in DFL, and the estimated public acreage available for timber harvesting (RCW 84.33.089), the assessor calculates the following values:

- Composite tax rate
- County Timber Assessed Value (TAV)
- Total County Forest land assessed value (FLAV)
- Average assessed value per acre on privately owned DFL

After making these calculations, the assessor has all the information necessary to complete the Timber Tax Distribution Priority 1, 2, and 3 worksheets. The priority worksheets list the individual taxing district’s TAV that is to be added to the district’s taxable value for levy calculations.

Tax Base

The assessor must 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 Enrichment	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 levy request to the county legislative authority, but does not adopt a resolution/ordinance authorizing an increase over the prior year's levy	the district's levy is the lesser of the following: <ol style="list-style-type: none"> 1. Previous year's levy plus <i>any</i> increase resulting from new construction, improvements to property, wind turbines, solar, biomass, and geothermal facilities (if the facilities generate electricity), and the increased value of state-assessed property. 2. Current year's certified levy request. 3. Levy limit (with a 100% limit factor). 4. Statutory maximum amount.
a resolution/ordinance authorizing an increase over the prior year's levy, but no certified levy request to the county legislative authority	the assessor does not have the statutory authority to levy on behalf of the taxing district.
a certified levy request to the county legislative authority and a resolution/ordinance authorizing an increase over the prior year's levy	the district's levy is the lesser of the following: <ol style="list-style-type: none"> 1. Previous year's levy <i>plus</i> the percentage increase authorized by the resolution <i>plus</i> any increase resulting from new construction, improvements to property, wind turbines, solar, biomass, and geothermal facilities (if the facilities generate electricity), and the increased value of state-assessed property. 2. Current year's certified levy request. 3. Levy limit (with a limit factor up to 101% depending on the district's population). 4. Statutory maximum amount.
neither a certified levy request nor a resolution/ordinance authorizing an increase over the prior year's levy	the assessor does not have the statutory authority to levy on behalf of a taxing district.

Appendix A

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

Levy Limit Calculation for District: City of 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?	
2018 2019	10,222,955.00	1.00000%	10,325,184.55	43,037,299	143,003.61	0	0.00	10,468,188.16	2,189,215,750	3.465062722000		
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								
2018 2019	6,918,720.87	1.000%	6,987,908.08	143,003.61	0.00	7,130,911.69	7,000.00	7,506,026.00	7,585,769.89	10,475,188.16	7,137,911.69	
Assmt Taxes	Current Year's	Levy Correction	Total Levy	Actual	Actual Levy	Correct	Over/Under					
Year Due	Max Levy		w/ Correction	Amount	Rate	Levy Rate	Levy					
				Levied								
2017 2018					3.3227831868							
2018 2019	7,137,911.69	\$0.00	7,137,911.69	7,460,932.74	3.408039293	3.260488002	323,021.05					

Appendix B

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

Levy Limit Calculation for District: Fire District No. 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 checked="" type="checkbox"/> Lid Lift?	
2018 2019	452,273.38	6.00000%	479,409.78	3,340,113	3,340.11	0	0.00	482,749.89	465,649,825	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								
2018 2019	450,017.90	54.760%	696,447.70	3,340.11	0.00	699,787.81	10,000.00	465,649.83	698,474.74	492,749.89	709,787.81	
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								
2017 2018					1.							
2018 2019	465,649.83	\$0.00	465,649.83	465,649.83	1.	1.	0.00					