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# Washington Department of Revenue Property Tax Division

## 2018 Okanogan County Levy Audit A Summary Report



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# Overview

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## Purpose

The primary purpose of this review by the Department of Revenue (Department) is to assist the Okanogan 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 2018 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 reviewed the following information:

- 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:

- City/Towns: Elmer City, Okanogan, Pateros, and Twisp
- Fire Districts: 1, 3, 6, 9, 12, and 16
- Hospital Districts: 1, 3, and 6
- Cemetery Districts: 1, 3, and 4
- School Districts: Omak No. 19, Brewster No. 111, Pateros No. 122, Chelan No. 129, and Oroville No. 410
- Tonasket Park and Recreation District

# Executive Summary

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## 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 three 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

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### Requirements

1. The Assessor is required to calculate the statutory maximum rate limit for each regular levy. To do this for cities or towns annexed to a fire and or library district, the Assessor must deduct the actual rate levied by the fire and or library district from \$3.60. If the city or town has a fire fighters pension fund, an additional \$0.225 is added to the previous calculation.
2. The Assessor is required to complete all of the levy limit calculations using the district's established boundaries as of August 1, for most taxing districts.

The Assessor is required to correct a levy error when it causes all of the taxpayers within a taxing district to pay an incorrect amount of property tax.

3. The Assessor is required to levy a uniform rate throughout a taxing district, including districts with boundaries that include more than one county. The county with the greater amount of assessed value within the taxing district will calculate the levy rate and certify that rate to all of the counties within the taxing district.

### Recommendations

1. The Department recommends the Assessor 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.
2. The Department recommends the Assessor update the title on the spreadsheet used to verify the \$5.90 aggregate and the 1 percent constitutional limits, to reflect its use for both limits.
3. The Assessor should use the Department's most current highest lawful levy form (REV 64 0007) for the calculation of the levy limits and rates.

# Requirements

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

This section contains the requirements we identified.

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

### Requirement

The Assessor is required to calculate the statutory maximum rate limit for each regular levy. To do this for cities or towns annexed to a fire and or library district, the Assessor must deduct the actual rate levied by the fire and or library district from \$3.60. If the city or town has a fire fighters pension fund, an additional \$0.225 is added to the previous calculation.

### 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 per thousand dollars assessed value, less the actual levy rate of the fire and or library district for that particular year, plus an additional \$0.225 per thousand dollars assessed value if the city or town has a firefighter’s pension fund. (RCW 52.04.081, 41.16.06 and 27.12.390)

### What we found

The Assessor did not calculate the correct statutory maximum levy rates for the following cities/towns annexed to the North Central Regional Library District:

Taxing District	Statutory Maximum Rate Applied In The Levy Rate Calculation	Correct Statutory Maximum Rate
Elmer City	\$3.224766	\$3.224767
City of Okanogan	\$3.224766	\$3.224767
City of Pateros	\$3.224766	\$3.224767
Town of Twisp	\$3.224766	\$3.224767

It appears the Assessor had a typographical error in the statutory maximum rate calculations. There were no levy errors, as a result of the incorrect statutory maximum rates.

### Action needed to meet requirement

The Assessor is required to take the following action:

- Calculate the statutory maximum rate each year for the cities and towns annexed to the library district and/or fire district, beginning with the \$3.60 statutory maximum rate allowed, then deduct the actual rate of the annexed library district and/or fire district. Add an additional \$.225 to the statutory maximum rate if the city has a firefighter’s pension fund.

### 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.

## Tonasket Park and Recreation District

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### Requirement

The Assessor is required to complete all of the levy limit calculations using the district's established boundaries as of August 1, for most taxing districts.

The Assessor is required to correct a levy error when it causes all of the taxpayers within a taxing district to pay an incorrect amount of property tax.

### What the law says

For the purposes of property taxation and the levy of property taxes, the boundaries of most taxing districts shall be the established official boundaries of such districts existing on the first day of August of the year in which the property tax levy is made. (RCW 84.09.030)

Attorney General Opinions (AGO) 1953-55 No. 213, 1953-55 No. 332, and 1957-57 No. 161 also reference the establishment of taxing district boundaries for property tax levy purposes. Under the analysis of these three AGO's, the boundaries are *fixed* for purposes of the election, but they are only *proposed* and do not become *established* for purposes of RCW 84.09.030 until the final step is completed.

If 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 shall correct the error by making an appropriate adjustment to the levy for that taxing district in the succeeding year. The adjustment shall be made without including any interest. If the governing authority of the taxing district determines that the amount of the adjustment in the succeeding year is so large as to cause a hardship for the taxing district or the taxpayers within the district, the adjustment may be made on a proportional basis over a period of not more than three consecutive years. (RCW 84.52.085)

### What we found

The voters within the proposed district were asked to approve the creation of the Tonasket Park and Recreation District (TPR) and a five-year regular levy with a maximum levy rate of \$0.15 per \$1,000 assessed value in the November 3, 2015 election. In undated documents signed by the Okanogan County Election Supervisor, 65.13 percent of the voters approved the creation of the district and 60.83 percent of the voters approved levying the property tax.

As of August 1, 2015, the TPR did not exist. Therefore, the district was unable to levy any taxes until 2016 for tax year 2017. The Assessor incorrectly levied \$50,718 for the TPR in 2015 for the 2016 tax year.

The error resulted in an overlevy of \$50,718. (See Appendix B)

The 2016 tax year overlevy did not result in any further over or underlevy errors for the 2017 or 2018 tax years.

## **Tonasket Park and Recreation District, continued**

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### **Action needed to meet requirement**

The Assessor is required to take the following actions:

- Levy property taxes for the TPR based on the district's official boundaries as they exist on August 1 of the year the levy is made.
- Correct the overlevy error for the TPR, by reducing the levy amount for the district by \$50,718, in the 2019 tax year. If the correction will cause a hardship for either the taxing district or the taxpayers, the district may request the correction may be made on a proportional basis over a period of no more than three years.
- Notify the taxing district of the levy error. Determine whether the TPR wishes to correct the error over a period of one, two, or three years.
- Recalculate the 2016 and 2017 levy limitations to ensure the district's correct highest lawful levy, \$52,657, is carried forward to the 2019 tax year levy calculations. (See Appendix B and C)

### **Why it's important**

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

## Chelan School District No. 129

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### Requirement

The Assessor is required to levy a uniform rate throughout a taxing district, including districts with boundaries that include more than one county. The county with the greater amount of assessed value within the taxing district will calculate the levy rate and certify that rate to all of the counties within the taxing district.

### What the law says

The Washington State Constitution states in Article VII, Section 2, *all taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax.* (Article VII Section 1 Washington State Constitution and WAC 458-19-010)

### What we found

The boundaries of Chelan School District No. 129 (SD) include Okanogan and Chelan Counties. Chelan County is responsible for certifying a uniform levy rate to be applied to all property within the district. Chelan County certified levy rates to the Assessor, for the SD, consisting of twelve digits past the decimal point. The Assessor applied the rates using only six digits past the decimal point. This resulted in a non-uniform rate within the SD.

### Action needed to meet requirement

The Assessor is required to take the following actions:

- Levy the rate certified to you by the county responsible for the levy rate calculation.
- Notify Chelan County of any limitations in the number of digits past the decimal point that Okanogan County is restricted in using, to ensure the levy rate is uniform in taxing districts that cross county boundaries.

### Why it's important

The Constitution requires fair and equitable taxation for all taxpayers within a taxing district, and a uniform levy rate within a taxing district ensures taxpayers are paying the correct amount of property tax.

# Recommendations

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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.

## Certification of Levies to Assessor

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### Recommendation

The Department recommends the Assessor 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 certified the levy requests to the Assessor after the November 30, 2017 deadline. The certification included budget amounts for only the junior taxing districts.

It is unclear to the Department why the certification was not completed timely and did not include levy requests for the senior taxing districts; as the Assessor provided the Department with timely levy certifications directly from the cities of Okanogan and Pateros and the towns of Elmer City and Twisp.  
(RCW 84.52.070 and 84.52.043)

### Action recommended

The Department recommends the Assessor:

- Educate the county legislative authority regarding the certification of each taxing district's budget or budget estimate to the Assessor. This should include the requirement to list each taxing district's budget or budget estimate that is levying property tax, and the November 30 deadline.
- Provide the county legislative authority with RCW 84.52.070.

### Why it's important

State law directs the county legislative authority to formally certify the levy amounts for each taxing district to the county assessor. The use of this format enhances the transparency of levying property tax.

## 1 Percent Constitutional Limit

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### Recommendation

The Department recommends the Assessor update the title on the spreadsheet used to verify the \$5.90 aggregate and the 1 percent constitutional limits, to reflect its use for both limits.

### What we found

The Assessor uses one document to verify the \$5.90 aggregate and the 1 percent constitutional limits. The document is titled *\$5.90 Worksheet*, with no reference to its use for the 1 percent constitutional limit.

### Action recommended

The Department recommends the Assessor:

- Add *1 percent constitutional limit* to the title of the spreadsheet he uses for the \$5.90 aggregate and 1 percent constitutional limit verifications, to clarify it's the verification for both limits.

### Why it's important

Accurate titles on the documents used to verify the levy limits provide transparency in the levy rate calculation process.

## Highest Lawful Levy Worksheets

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### Recommendation

The Department recommends the Assessor use the Department's most current highest lawful levy form (REV 64 0007) for the calculation of the levy limits and rates.

### What we found

The Assessor is using an outdated highest lawful levy worksheet form, revised as of December 23, 2009. The current version of the highest lawful levy worksheet was updated on September 11, 2015.

### Action recommended

The Department recommends the Assessor:

- Use the most current version of the highest lawful levy form, available on the Department's website, [dor.wa.gov](http://dor.wa.gov). The current form includes the ability to enter the dollar amount and percentage of change as shown on the taxing district's resolution form. If these two values do not balance with each other, the lesser of the values will be carried forward throughout the levy calculations. (REV 64 0007, 9/11/15)

### Why it's important

Using the updated highest lawful levy form minimizes the chance for errors within the levy rate calculations.

## Next Steps

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### 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 2019. 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  
Property Tax Division  
PO Box 47471  
Olympia, WA 98504-7471  
(360) 534-1400  
<http://dor.wa.gov>

# Appendix – General Information

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## 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

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### What are the statutory limitations?

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

The assessor must adhere to the following statutory limitations:

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

### 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

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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,  
[https://dor.wa.gov/sites/default/files/legacy/Docs/Pubs/Prop\\_Tax/LevyManual.doc](https://dor.wa.gov/sites/default/files/legacy/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).

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

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### 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.

#### Reference:

- RCW 84.55.120

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

## Regular Levy Limitations, continued

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### Levy Certification (Budget)

Taxing districts that wish to levy must certify a budget or budget estimate to the county legislative authority by November 30 of the assessment year. (**Note:** the November 30 deadline does not apply if the assessor has not certified assessed values to the taxing district at least twelve working days prior to November 30).

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

#### Reference:

- RCW 84.52.020
- RCW 84.52.070
- <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 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
- Regional transit authority

#### Reference:

- RCW 84.52.043

## **Regular Levy Limitations**, continued

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### **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

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### Types of Refunds

There are two types of refunds:

- Adjudicated (court ordered)
- Administrative

Use this table to decide how to levy for a refund

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

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

#### Reference:

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

## Excess Levy

### What is an Excess Levy

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

- Excess levies require voter approval
- Duration of excess levies is subject to limitations
- Excess levies are not subject to the statutory limitations placed on regular levies

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

#### Reference:

- RCW 84.52.052
- RCW 84.52.053
- RCW 84.52.056
- RCW 84.52.130

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

### Components of TAV

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

- Composite tax rate
- Forest land assessed value (FLAV)
- Average assessed value per acre on privately owned DFL

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

### Tax Base

The assessor 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 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 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"> <li>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.</li> <li>2. Current year's certified levy request.</li> <li>3. Levy limit (with a 100% limit factor).</li> <li>4. Statutory maximum amount.</li> </ol>
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"> <li>1. Previous year's levy <i>plus</i> the percentage increase authorized by the resolution <i>plus</i> any increase resulting from new construction, improvements to property, wind turbines, solar, biomass, and geothermal facilities (if the facilities generate electricity), and the increased value of state-assessed property.</li> <li>2. Current year's certified levy request.</li> <li>3. Levy limit (with a limit factor up to 101% depending on the district's population).</li> <li>4. Statutory maximum amount.</li> </ol>
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 worksheet contains regular levy calculations for the districts with errors in this audit.

Levy Limit Calculation for District: Tonasket Park & Rec												
Assmt Taxes	Highest	Limit	Highest	State Assd	Tax Added	Annexed	Tax Added	Levy	Assd	Stat	<input type="checkbox"/>	Annexed to Library?
Year Due	Lawful Levy	Factor	Lawful plus	New Const	for	Value	for	Limit	Value	Rate	<input type="checkbox"/>	Annexed to Fire?
	Since 1985*		Increase		State Assd		Annex.			Max.	<input type="checkbox"/>	Firemen's Pension?
					New Const						<input type="checkbox"/>	Lid Lift?
2015	2016								338,126,365	0.150000000000		
Actual Levy:								Summary of Levy Limits:				
Assmt Taxes	Previous	Lesser of	Previous Yr's	Tax Added	Tax Added	Authorized	Refund	Certified	Limit Per	Levy Limit	Authorized	
Year Due	Year's	Resolution's \$ or %	Levy plus	for	for	Levy by Res.		Budget	Stat. Rate	Plus Refund	Levy By Res.	
	Levy		Increase	State Assd	Annex.				Maximum		Plus Refund	
				New Const								
2015	2016						0.00	0.00	50,718.95			
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2014	2015		0									
2015	2016	0.00	50,718.00	0.149997000000	0	50,718.00	The Assessor incorrectly calculated and levied a rate for the TPR, in the 2015 levy year for 2016 taxes. The election for district creation was held after the August 1, 2015 deadline to levy for 2016 taxes.					

# Appendix B

The following worksheet contains regular levy calculations for the districts with errors in this audit.

Levy Limit Calculation for District: Tonasket Park & Rec												
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?
2016	2017								344,669,003	0.150000000000		
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								
2016	2017						0.00	51,665.00	51,700.35			
Assmt Taxes	Current Year's	Actual	Actual Levy	Correct	Over/Under							
Year Due	Max Levy	Amount	Rate	Levy Rate	Levy							
		Levied										
2015	2016		0									
2016	2017	51,665.00	0.149870000000	.149897	0.00							

# Appendix C

The following worksheet contains regular levy calculations for the districts with errors in this audit.

Levy Limit Calculation for District: Tonasket Park and Rec											
Assmt Taxes Year Due	Highest Lawful Levy Since 1985*	Limit Factor	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat Rate Max.	<input type="checkbox"/> Annexed to Library? <input type="checkbox"/> Annexed to Fire? <input type="checkbox"/> Firemen's Pension? <input type="checkbox"/> Lid Lift?
2017 2018	51,700.00	1.00000%	52,217.00	3,076,877	461.21	0	0.00	52,678.21	351,047,862	0.150000000000	
Actual Levy:							Summary of Levy Limits:				
Assmt Taxes Year Due	Previous Year's Levy	Lesser of Resolution's \$ or %	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Authorized Levy by Res.	Refund	Certified Budget	Limit Per Stat. Rate Maximum	Levy Limit Plus Refund	Authorized Levy By Res. Plus Refund
2017 2018	51,665.00	1.000%	52,181.65	461.21	0.00	52,642.86	0.00	52,597.00	52,657.18	52,678.21	52,642.86
Assmt Taxes Year Due	Current Year's Max Levy	Levy Correction	Total Levy w/ Correction	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Over/Under Levy				
2016 2017					.149897						
2017 2018	52,597.00	\$0.00	52,597.00	52,597.00	.149829	.149828	0.00				