



# Pacific County Levy Audit

## A Summary Report

03/11/2013

Department of Revenue, Property Tax Division

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# Overview

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

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

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**Method of Calculation** The Department calculated the levy limits and levy rate for several of the taxing districts for the 2013 tax year. To determine whether an error occurred, the Department compared the amount levied for the districts with the levy limit, the statutory rate limit, the amount authorized by each districts' resolution, and the levy amount certified by the districts.

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

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

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

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

- ❖ Pacific County and Road
- ❖ Cities: Long Beach, Raymond, and South Bend
- ❖ Fire Districts: 1, 3, and 5, (including excess levies, and Emergency Medical Service (EMS)).
- ❖ North Pacific County EMS
- ❖ Timberland Regional Library
- ❖ Hospital District No. 2
- ❖ Ports: Ilwaco and Peninsula
- ❖ School Districts: Raymond, Naselle, Ocean Beach, and South Bend

# Executive Summary

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

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

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

- The regular levies were within the limitations governing property taxes.
- The excess levies were within the limitations governing property taxes.
- It is apparent that the Assessor takes great care in ensuring that the levy calculations are within the limits of the law.
- The Assessor's levy paperwork was both organized and detailed, which reduces the possibility of errors in the levy calculations.

Within the scope of this audit, the Assessor has calculated the levies correctly.

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# Regular Levy Limitations

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## What are the statutory limitations

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

The Assessor must adhere to the following statutory limitations:

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

The amount of regular property taxes that can be levied by a taxing district, other than the state, is limited to an amount that will not exceed the amount resulting from the following calculation:

- The highest amount that could have been lawfully levied by the taxing district in any year since 1985 for 1986 collection, multiplied by the limit factor; plus
- A dollar component calculated by multiplying the increase in assessed value of the district from the previous year attributable to new construction, improvements to property, wind turbines and any increase in the assessed value of state assessed property, by the actual regular property tax levy rate of that district for the preceding year, or the last year the taxing district levied taxes.

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

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

### Reference:

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

The statutory rate limit varies by district. These limits are found in the various statutes for each type of district. *The Property Tax Levies Operation Manual* also provides the statutory maximum rate for each type of district. The levy amount for each district cannot exceed the statutory maximum rate. The statutory dollar rate limits for senior taxing districts can be found in RCW 84.52.043 (1) and in the levy manual, chapter 3.

**Reference:**

- RCW 84.52.043
  - *Property Tax Levy Operation Manual*,  
[http://dor.wa.gov/Docs/Pubs/Prop\\_Tax/LevyManual.doc](http://dor.wa.gov/Docs/Pubs/Prop_Tax/LevyManual.doc), (chapter 3)
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**Resolutions/  
Ordinances**

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

- The resolution or ordinance must state the increase over the previous year's levy in terms of percentage and dollars.
- The resolution is separate from the budget certification.
- If a district does not adopt a resolution, the district cannot levy more than it received in the previous year, other than the amount resulting from new construction, improvements to property, newly constructed wind turbines, and increases in state-assessed property.

**Reference:**

- RCW 84.55.120
  - <http://dor.wa.gov/docs/forms/PropTx/Forms/OrdinanceResolution>
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**Levy  
Certification  
(Budget)**

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

The county legislative authority must certify the amount to levy for each of the taxing districts, including the county, to the county assessor on or before November 30 of each year.

However, the county legislative authority may elect to conduct its budget hearing on the first Monday in December, as permitted by RCW 36.40.071.

**Reference:**

- RCW 84.52.020
  - RCW 84.52.070
  - <http://dor.wa.gov/docs/forms/PropTx/Forms/LevyCertf.doc>
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## **\$5.90 Limit**

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

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

- The support of common schools (state levy)
- Port Districts
- Public Utility Districts
- Conservation Futures
- Criminal Justice
- Emergency Medical Services
- Affordable Housing
- Metropolitan Parks (if voters protect a portion of the levy from this limit)
- County Ferry Districts
- County Transit purposes

### **Reference:**

- RCW 84.52.043
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## **1 Percent Constitution Limit**

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

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

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

### **Reference:**

- RCW 84.52.050
  - RCW 84.52.010
  - Washington constitution Article 7 § 2
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# Refunds

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**– Types of Refunds**

There are two types of refunds :

- Adjudicated
- Administrative

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

<b>If the refund is a...</b>	<b>Then...</b>	<b>And...</b>
adjudicated refund (court ordered)	the district is required to levy the refund	the refund is added to the district's levy.
administrative refund	the refund levy is optional	the refund may be added to the levy only if the district requests the refund in its levy certification or budget.

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

**Reference:**

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

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### What is an Excess Levy

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

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

This table lists types of excess levies:

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

### Reference:

- RCW 84.52.052
  - RCW 84.52.053
  - RCW 84.52.056
  - RCW 84.52.130
  - DOR Publication: [Ballot Measure Requirements for Voted Levies](#)
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# Timber Assessed Value (TAV)

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**What is Timber Assessed Value**

Timber assessed value is used both to determine each taxing district's share of the timber excise tax revenue and in setting property tax levy rates. It serves as a substitute for the value that would be carried on the assessment roll if timber was taxable as real property for all bond and excess levy calculations.

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**Components of TAV**

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

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

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

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**Tax base**

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

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

**Reference:**

- RCW 84.52.080 (2)
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# Assessor Guidelines

**Introduction** According to WAC 458-19-010 the assessor generally calculates the property tax levy rate necessary to collect the amount of taxes levied for each district, within the limitations provided by law. Listed below are some of the guidelines for the Assessor based on the taxing district’s adopted documentation.

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

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

# Appendix

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

Highest Lawful Levy Calculation: Pacific County General																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														3,542,138	1.456675	0.000000
2012	2013	3,542,138	1%	3,577,559	16,489,580	24,020	-	-	3,601,579	2,372,878,571	1.800000	4,271,181	3,601,579	-	3,601,579	1.517810	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	3,542,138	1%	3,577,559	24,020	-	0	3,601,579	3,601,579	3,711,805	4,271,181	3,601,579	3,601,579	1.517810	1.517810	0	

Highest Lawful Levy Calculation: Pacific County Road																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														2,892,058	1.588027	0.000000
2012	2013	2,892,058	1%	2,920,979	14,461,880	22,966	-	-	2,943,944	1,767,610,431	2.250000	3,977,123	2,943,944	-	2,943,944	1.665494	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	2,892,058	1%	2,920,979	22,966	-	0	2,943,944	2,943,944	3,044,163	3,977,123	2,943,944	2,943,944	1.665494	1.665494	0	

Highest Lawful Levy Calculation: City of Long Beach																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														560,886	2.058084	0.000000
2012	2013	560,886	1%	566,495	775,100	1,595	-	-	568,090	267,997,390	3.184973	853,564	568,090	-	568,090	2.119759	0.000000
Actual Levy													Annexed to the Library at a rate of \$.415027				
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	560,886	1%	566,495	1,595	-	0	568,090	568,090	569,500	853,564	568,090	568,090	2.119759	2.119759	0	

Highest Lawful Levy Calculation: City of Raymond																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														435,604	3.098963	0.000000
2012	2013	435,604	1%	439,960	535,400	1,659	-	-	441,619	139,944,702	3.600000	503,801	441,619	-	441,619	3.155667	0.000000
Actual Levy													The City of Raymond has a firemans pension fund				
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	435,604	1%	439,960	1,659	-	0	441,619	441,619	442,600	503,801	441,619	441,619	3.155667	3.155667	0	
Excess Levy Calculation:																	
Ballot Data																	
Type & 1st	Budget	Refund	Total Levy	Real & Personal	TAV	Total Value	DOR Levy Rate	Total County AV x DOR Rate	County Levy Rate	County Levy	Over/Under Levy						
Bond	2004	32,983		32,983	137,494,672	90,954	0.239727	32,983	0.239727	32,983	-						

Highest Lawful Levy Calculation: City of South Bend																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														214,422	2.665721	0.000000
2012	2013	222,313	1%	224,536	340,000	906	-	-	225,442	80,449,857	3.184973	256,231	225,442	-	216,566	2.691937	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	<b>Current Year's Max Levy</b>	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	214,422	1%	216,566	906	-	0	217,473	225,442	216,566	256,231	<b>216,566</b>	216,566	2.691937	2.691937	0	

Annexed to the Library at a rate of \$.415027

Highest Lawful Levy Calculation: Hospital District #2																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														446,477	0.675472	0.000000
2012	2013	446,477	1%	450,942	4,463,080	3,015	-	-	453,956	641,792,672	0.750000	481,345	453,956	-	453,956	0.707325	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	<b>Current Year's Max Levy</b>	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	446,477	1%	450,942	3,015	-	0	453,956	453,956	458,000	481,345	<b>453,956</b>	453,956	0.707325	0.707325	0	
Excess Levy Calculation:																	
Ballot Data																	
Type & 1st Y	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	DOR Levy Rate	Total County AV x DOR Rate	County Levy Rate	County Levy	Over/Under Levy						
Bond	2002	400,238		400,238	627,299,002	235,669,182	0.463793	400,239	0.463793	400,238	-						

Highest Lawful Levy Calculation: Fire District #1- EMS																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														598,509	0.500000	0.000000
2012	2013	667,923	1%	674,602	8,233,688	4,117	-	-	678,719	1,162,612,708	0.500000	581,306	581,306	-	581,306	0.500000	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	598,509	1%	604,494	4,117	-	0	608,611	678,719	609,105	581,306	581,306	581,306	0.500000	0.500000	0	

The voters authorized a six year EMS levy beginning in 2009 at a rate of \$.50 per \$1,000 of assessed value.

Highest Lawful Levy Calculation: Fire District #1																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														1,575,371	1.317637	0.000000
2012	2013	1,575,371	1%	1,591,125	8,233,688	10,849	-	-	1,601,974	1,162,588,108	1.500000	1,743,882	1,601,974	-	1,601,974	1.377937	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	1,575,371	1%	1,591,125	10,849	-	0	1,601,974	1,601,974	1,744,085	1,743,882	1,601,974	1,601,974	1.377937	1.377937	0	

Highest Lawful Levy Calculation: Fire District #5- EMS																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														35,225	0.336284	0.000000
2012	2013	37,245	1%	37,618	533,400	179	-	-	37,797	96,768,775	0.500000	48,384	37,797	-	37,796	0.390580	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	35,255	6.7%	37,617	179	-	0	37,796	37,797	38,800	48,384	37,796	37,796	0.390580	0.390585	0	

The voters authorized a permanent EMS levy beginning in 2004 at a rate of \$.50 per \$1,000 of assessed value.

Highest Lawful Levy Calculation: Fire District #5																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														73,487	0.700964	0.000000
2012	2013	77,636	1%	78,412	533,400	374	-	-	78,786	96,768,775	1.000000	96,769	78,786	-	78,786	0.814167	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	73,487	6.7%	78,412	374	-	0	78,786	78,786	79,800	96,769	78,786	78,786	0.814167	0.814167	0	
Excess Levy Calculation:																	
Ballot Data																	
Type & 1st Yr	Budget	Refund	Total Levy	Real & Personal	TAV	Total Value	DOR Levy Rate	Total County AV x DOR Rate	County Levy Rate	County Levy	Over/Under Levy						
General 2013	96,872		96,872	95,153,475	51,464	95,204,939	1.017510	96,872	1.017510	96,872	-						



Highest Lawful Levy Calculation: Fire District #3																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														107,415	0.572219	0.000000
2012	2013	-	-	-	-	-	-	-	-	182,739,097	1.000000	182,739	182,739	-	182,739	1.000000	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013		-	-	-	-	-	-	-	185,000	182,739	182,739	182,739	1.000000	1.000000	0	

Voters authorized a permanent lid lift beginning in 2012 at a rate of \$1.00 per \$1,000 of assessed value.

Highest Lawful Levy Calculation: North Pacific County EMS																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														306,181	0.490212	0.000000
2012	2013	306,181	1%	309,243	3,788,580	1,857	-	-	311,100	612,030,806	0.500000	306,015	306,015	-	306,015	0.500000	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	306,181	1%	309,243	1,857	-	0	311,100	311,100	312,000	306,015	306,015	306,015	0.500000	0.500000	0	
Excess Levy Calculation:																	
Ballot Data																	
Type & 1st Ye	Budget	Refund	Total Levy	Real & Personal	TAV	Total Value	DOR Levy Rate	Total County AV x DOR Rate	County Levy Rate	County Levy	Over/Under Levy						
Excess 2013	567,296		567,296	597,628,966	221,980,802	819,609,768	0.692153	567,296	0.692153	567,296	-						

The voters authorized a permanent EMS levy beginning in 2008 at a rate of \$.50 per \$1,000 of assessed value.

Highest Lawful Levy Calculation: Port of Ilwaco																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		160,458	0.304746	0.000000
2012	2013	160,458	1%	162,063	3,590,600	1,094	-	-	163,157	518,906,948	0.450000	233,508	163,157	-	163,157	0.314424	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	160,458	1%	162,063	1,094	-	0	163,157	163,157	163,676	233,508	163,157	163,157	0.314424	0.314424	0	

Highest Lawful Levy Calculation: Port of Peninsula																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		325,890	0.278183	0.000000
2012	2013	325,890	1%	329,149	7,494,600	2,085	-	-	331,234	1,138,363,974	0.450000	512,264	331,234	-	331,234	0.290973	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res. Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	325,890	1%	329,149	2,085	-	0	331,234	331,234	331,500	512,264	331,234	331,234	0.290973	0.290973	0	

Highest Lawful Levy Calculation: Timberland Regional Library- Intercounty Rural Library (rate set by the library district)																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012																0.000000
2012	2013	-	1%	-	-	-	-	-	-	2,232,933,869	0.500000	1,116,467	-	-	926,728	0.415027	0.000000
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	-	1%	-	-	-	0	-	-	18,654,940	1,116,467	926,728	926,728	0.415027	0.415027	0	

Highest Lawful Levy Calculation: Pacific County State Levy																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Levy Rate	Limit Per State Letter Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2012	2013	-	-	-	-	-	-	-	-	2,370,840,959			-	-	5,566,906	2.348072	
Actual Levy																	
Assmt Year	Taxes Due	Previous Year's Levy	% Increase Authorized	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Refund Amount	Authorized Levy by Res, Plus Refund	Levy Limit Plus Refund	Certified Budget	Limit Per Stat. Rate Maximum	Current Year's Max Levy	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Under/Over Levy	
2012	2013	-	-	-	-	-	-	-	-	5,566,906	-	5,566,906	5,566,906	2.348072	2.348072	0	

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

Excess Levy Calculation: Raymond #116												
Ballot Data		Department Calculations										
Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total County AV x Rate	County Levy Rate	County Levy	Over/Under	
Bond	2000	715,000	-	715,000	188,838,301	27,655,486	216,493,787	3.302636	715,000	3.302636	715,000	-
M & O	2013	860,371	-	860,371	188,838,301	20,188,015	209,026,316	4.116089	860,371	4.116089	860,371	-
Excess Levy Calculation: South Bend #118												
Ballot Data		Department Calculations										
Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total County AV x Rate	County Levy Rate	County Levy	Over/Under	
Bond	2008	212,000	-	212,000	159,206,480	29,931,023	189,137,503	1.120878	212,000	1.120878	212,000	-
M & O	2013	669,000	-	669,000	159,206,480	14,965,512	174,171,992	3.841030	669,000	3.841030	669,000	-
Excess Levy Calculation: Ocean Beach #101												
Ballot Data		Department Calculations										
Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total County AV x Rate	County Levy Rate	County Levy	Over/Under	
Bond	2003	1,753,000		1,753,000	1,613,501,180	17,165,158	1,630,666,338	1.075021	1,753,000	1.075021	1,753,000	-
M & O	2012	2,651,939	-	2,651,939	1,613,501,180	13,675,115	1,627,176,295	1.629779	2,651,938	1.629779	2,651,938	-
Cap Proj	2012	319,195		319,195	1,613,501,180	17,165,158	1,630,666,338	0.195745	319,195	0.195745	319,195	-
Excess Levy Calculation: Naselle- Grays River #155 (Joint with Wahkiakum) Pacific is the parent and set the levy rate												
Ballot Data		Department Calculations										
Type & 1st Year	Budget	Levy Correction	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total County AV x Rate	County Levy Rate	County Levy	Over/Under	
M & O	2013	695,000	5,930	700,930	169,193,390	47,891,744	217,085,134	3.228825	700,930	3.228825	700,930	-