



Whitman County Levy Audit

A Summary Report

12/26/2013

Department of Revenue, Property Tax Division

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Overview

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

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

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

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

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

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

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

- Whitman County General Fund and Road
- Cities/Towns: Colfax, Lacrosse, Oakesdale, Pullman, St. John, and Tekoa
- Fire Districts: 1, 3, 5, 8, 11, and 12 (including excess levies, Emergency Medical Service (EMS), and Benefit Assessments)
- Hospital District No. 2
- Port of Whitman
- Cemetery Districts: 3, 4, and 5
- Pullman Metropolitan Park District
- School Districts: Lacrosse, Lamont, Pullman, Endicott, Rosalia, and Oakesdale

Executive Summary

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

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

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

- The tax roll was not certified to the Whitman County Treasurer (Treasurer) on or before January 15, as required by RCW 84.52.080.
- The county legislative authority did not certify the budget amounts of each taxing district within the county to the Assessor according to RCW 84.52.070.
- The Assessor is not allocating equalized state assessed property value according to the Department's County Railroad Mileage Report.
- The 2013 tax year statutory maximum levy rate for the following cities and towns: Albion, Colfax, Endicott, Farmington, Garfield, Lacrosse, Malden, Oakesdale, Palouse, St John and Tekoa are \$3.130497 rather than \$3.10.
- The Assessor, in calculating Fire District No. 12's EMS levy, used the highest lawful levy from the expiring 2006 EMS levy, instead of implementing the new voter approved EMS levy.
- The Assessor incorrectly calculated the levy limit for three taxing districts.
- The Assessor levied \$450 less than the amount Town of St. John requested in their levy certificate.
- The Assessor did not use the Department's most current version of the highest lawful levy calculation worksheets.

Audit Results

In this section The Department identified seven requirements and three recommendations directed towards improving the Assessor's methods.

The items identified may be specific to the Assessor's duties, the taxing district duties, county legislative authority duties, or they may have shared components of responsibility. We have listed a summary of these items below.

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

- The first category, Requirements, is of the greatest urgency for effective administration by the Assessor, taxing districts and or the county legislative authority. A change is required to adhere to the law.
- For the items listed as Recommendations, the Department believes the Assessor could improve their current process by making voluntary changes in procedure.

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

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

- The Assessor is required to certify the completed tax roll to the Treasurer on or before January 15. (RCW 84.52.080)
- 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. (RCW 84.52.070)
- The Assessor is required to allocate the equalized value of private car companies to the different taxing districts by using the Department's Railroad Mileage Track Report. (RCW 84.48.130, 84.16.120, and 84.16.130)
- The Assessor is required to begin using \$3.60 as the statutory maximum levy rate for cities and towns annexed to a library, less any regular levy made by the library district in the incorporated area. (RCW 27.12.390)

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Audit Results, Continued

Requirements (continued)

- The Assessor is required to calculate a new highest lawful levy when the voters of the district approve a new EMS levy. (RCW 84.52.069 and WAC 458-19-060)
- When calculating a taxing district's levy limit for a regular levy, the Assessor must apply the limit factor to the district's correct highest lawful levy (HLL) since 1985. (RCW 84.55.092, and WAC 458-19-020)

The Assessor is required to use the actual amount certified to him when calculating the levy rate for a bond levy. (RCW 84.52.010)

Recommendations

The Department identified three recommendations to improve the accuracy of the levy process.

- The Department recommends the Assessor freeze the assessment roll and not make any taxable value changes (cancellations or supplements) to the assessment roll while calculating the taxing district's levy limits.
 - The Department recommends that the Assessor truncate the levy rate for regular levies, rather than round levy rates.
 - The Department recommends that the Assessor use the most recent version of the levy-limit calculation worksheet.
-

Tax Roll Certification

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

What the law says The county assessor must deliver the tax rolls to the county treasurer, on or before the fifteenth day of January, taking a receipt from the treasurer.

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

What we found The Assessor certified the tax roll to the Treasurer on February 8, 2013. The tax roll was certified to the Treasurer after the statutory due date.

Action Needed to Meet the Requirement The Assessor must take the following actions:

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

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

Budget and Levy Certifications

Requirement The county legislative authority 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. (RCW 84.52.070)

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.

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

According to RCW 36.40.071, the board of county commissioners may meet on the first Monday in December for a budget hearing.

What we found The county legislative authority certified the budgets and taxes levied by the individual districts to the Assessor on February 19, 2013; 11 days after the Assessor certified the 2013 tax roll to the Treasurer.

Action Needed to Meet the Requirement The Assessor must take the following actions:

- The Assessor should not certify the tax roll until the county legislative authority has certified the budget or budget estimates to the Assessor.
- Continue educating the county legislative authority of their requirement to certify the levy requests submitted by each taxing district to the Assessor, on or before the first Monday in December.

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

State Assessed Utility Value

Requirement The Assessor is required to allocate the equalized value of private car companies to the different taxing districts by using the Department’s Railroad Mileage Track Report. (RCW 84.48.130, 84.16.120, and 84.16.130)

What the law says The true and fair value of the property of each company as fixed and determined by the Department of Revenue as herein provided shall be apportioned to the respective counties in the following manner:

RCW 84.48.130:

“It shall be the duty of the assessor of each county, when the assessor shall have received from the state department of revenue the certificate of the assessed valuation of the property of railroad and/or other companies assessed by the department of revenue and apportioned to the county, and shall have distributed the value so certified, to the several taxing districts in the county entitled to a proportionate value thereof, and placed the same upon the tax rolls of the county.”

84.16.120

“(2) If the operating property of any company is situated or located within, extends into or is operated into or through more than one county, the value thereof shall be apportioned to the respective counties into or through which its cars are operated in the proportion that the length of main line track of the respective railroads moving such cars in such counties bears to the total length of main line track of such respective railroads in this state.”

84.16.130

“The county assessor shall apportion and distribute such assessed or equalized valuation to and between the several taxing districts of the county entitled to a proportionate value thereof in the manner prescribed in RCW [84.16.120](#) for apportionment of values between counties.”

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State Assessed Utility Value, Continued

What we found

Some of the Assessor's apportioned state assessed property values differed significantly from what the Department certified to him on November 19, 2012.

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

- The Assessor did not use the Department's Main Track Mileage report emailed to him on November 19, 2012, to apportion the assessment to the taxing districts.
- The Assessor stated that he randomly allocates private railroad car value to each tax code area.

Listed below are a few examples of taxing district's state assessed property value that was significantly greater than the value certified by the Department.

Taxing District	The Department's State Assessed Utility Value	Whitman County's Apportioned Assessed Utility Value
City of Oakesdale	\$640,658	\$1,418,820
City of St. John	\$565,257	\$1,247,562
Hospital No. 2	\$3,429,451	\$7,755,900
Fire District No. 5	\$994,456	\$1,203,096

Action Needed to Meet the Requirement

The Assessor must take the following action:

- Allocate the private car value based on the Department's Railroad Mileage Track Report.

Why it is important

Taxable value must be apportioned to the correct taxing districts to ensure:

- Taxing district's levy limits are calculated correctly;
- Taxing district's levy rates are calculated correctly; and
- All taxpayers, locally assessed and stated assessed, are paying the correct amount of taxes to the taxing districts based on the actual assessed value within that district

Statutory Maximum Levy Rate

Requirement The Assessor is required to begin using \$3.60 as the statutory maximum levy rate for cities and towns annexed to a library, less any regular levy made by the library district in the incorporated area. (RCW 27.12.390)

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

What we found While calculating the statutory maximum levy limit for some of the cities and towns the Assessor used a statutory maximum levy rate of \$3.10, rather than \$3.130497.

The following cities and towns are annexed to the Whitman County Rural Library District: Albion, Colfax, Endicott, Farmington, Garfield, Lacrosse, Malden, Oakesdale, Palouse, St John, and Tekoa.

With the exception of the Town of Lacrosse, these taxing districts were not harmed because the statutory maximum rate was not the limiting factor. The Town of Lacrosse could have levied \$32,543 the amount authorized by the resolution; however, the Assessor levied \$32,465, a difference of \$78.

Action Needed to Meet the Requirement The Assessor must take the following actions:

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

Why it is important The statutory maximum levy rate for cities annexed to a library district must be calculated each year to ensure the city is not levying more or less than the law allows.

Emergency Medical Service Levy

Requirement The Assessor is required to calculate a new highest lawful levy when the voters of the district approve a new EMS levy. This limit is based on the district's current taxable value and levy rate approved by the voters. (RCW 84.52.069 and WAC 458-19-060)

What the law says The levy limitation in RCW 84.55.010 does not apply to the first levy imposed following the approval of the levies by the voters. According to the statutes the rate stated in the voter approved ballot title is what governs the first year of levy.

What we found The Assessor incorrectly carried forward the highest lawful levy from the expired EMS levy for Fire District No.12.

Action Needed to Meet the Requirement The Assessor must take the following actions:

- The Assessor must calculate a new highest lawful levy limit based on the rate approved by the voters for the first year of the voter authorized EMS levy.
- Correct the 2013 tax year's highest lawful for Fire District No. 12's EMS levy based on the voter approved rate of \$0.50 per thousand dollars assessed value, \$100,701.

Why it is important To ensure the taxing district is able to levy at their statutory maximum allowable amount as authorized by the voters.

Levy Limit

Requirement The Assessor is required to calculate the levy limit for regular levies by increasing the district's highest lawful levy by an appropriate limit factor, and additional increases due to new construction, improvements to property, wind turbines classified as personal property, state assessed utility value increases and annexations. (RCW 84.55.092, RCW 84.55.010, WAC 458-19-035 and WAC 458-19-020)

What the law says The district's highest lawful levy since 1985 is increased by the lesser of 1 percent or the Implicit Price Deflator (IPD), depending on the resolutions/ordinances that have been adopted by the taxing district and the taxing district's population.

An additional increase is calculated by multiplying the assessed value of new construction, improvements to property, wind turbines classified as personal property, and increased value of state assessed utility property by the district's prior year's levy rate.

If the taxing district annexed property into their district the levy limit is also increased based on the assessed value of the annexed property.

What we found During the levy review, we discovered the following: Town of St. John: The Assessor carried forward the incorrect HLL when calculating the levy limit for the Town of St. John. According to the Assessor's prior year's computation worksheet, the HLL for the 2012 tax year was \$74,349. This is the amount that should have been carried forward to the 2013 tax-year levy calculations, not \$73,514.

Whitman County Road District: While calculating the levy limit for the Road District the Assessor used an incorrect levy rate. The Assessor should have used \$1.807478 (last year's levy rate), rather than \$1.817041.

Cemetery District No. 3: The Assessor increased the district's highest lawful levy with a limit factor of 100 percent rather than 101 percent as authorized by the district adopting a resolution authorizing an increase over the prior year's levy.

The Assessor's method of calculation did not result in the taxpayers paying an incorrect amount of tax in these cases.

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Levy Limit, Continued

**Action Needed
to Meet the
Requirement**

The Assessor must take the following actions:

Calculate the district's levy limit for the 2014 tax year based on the following highest lawful levy amounts since 1985:

Taxing District	Highest Lawful Levy Since 1985
Town of St. John	\$76,098
Whitman Road	\$2,096,390
Cemetery No. 3	\$15,339

**Why is it
important**

To ensure the taxing district does not overlevy or underlevy property taxes, the levy limit must be calculated as prescribed by law.

Town of St. John

Requirement	The Assessor is required to use the actual amount certified to him when calculating the levy rate for a bond levy. (RCW 84.52.020)
What the law says	RCW 84.52.020 requires most taxing districts to certify a budget or budgets estimate to the county legislative authority on or before November 30 so that the assessor can determine the final levy amounts and rates.
What we found	<p>On August 15, 2012, the town certified a budget request for their bond levy in the amount of \$48,650. However, the Assessor levied \$48,200, a difference of \$450. The Assessor must enter the budget request amount as certified to him.</p> <p>On November 13, 2013, the Assessor informed us that he has contacted the town and they have declined the levy correction for additional funds in the 2014 tax year.</p>
Action Needed to Meet the Requirement	<p>The Assessor must take the following actions:</p> <ul style="list-style-type: none">• Include the actual levy amounts as certified by the taxing districts in your levy-limit computation worksheets.
Why is it important	To ensure the taxing district has sufficient funds to make their bond payment, the Assessor must levy the funds requested by the district.

Freezing the Assessment Roll

Recommendation

The Department recommends the Assessor freeze the assessment roll and does not make any taxable value changes (cancellations or supplements) to the assessment roll while calculating the taxing district's levy limits.

What we found

After freezing the assessment roll the Assessor continued to make taxable value changes to the roll. The Assessor's levy calculations did not balance with the tax roll. The Assessor did not provide any documentation explaining why the levy calculations did not balance with the tax roll.

Recommendation to remedy

The Department recommends the Assessor take the following actions:

- Once the assessed values are determined, freeze, or stop processing any changes to the assessment roll until after the levy process and tax roll has been certified to the Treasurer. Or;
 - Implement a supplement/cancellation report that can be read with the tax roll to demonstrate the levy calculations and certified tax roll balance.
-

Why is it important

By balancing the levy process with the tax roll you are ensuring the correct amount of taxes is levied for the taxing districts.

Truncating Levy Rates

Recommendation

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

What we found

The Assessor's Terrascan software system only allows the levy rate to extend out six digits past the decimal. During the levy review we discovered that some of the taxing district's levy rates were rounded up at the sixth decimal, rather than truncating. This results in a levy amount that exceeds the lesser of the district's levy limitations.

Recommendation to remedy

The Department recommends the Assessor take the following actions:

- Truncate the levy rate (not round) to ensure the certified levy rate does not result in a levy amount that exceeds the levy limits.

Why is it important

To ensure that the levy rate results in the final levy amount at or below the statutory levy limit for each taxing district.

Forms

Recommendation

The Department recommends that the Assessor use the most recent version of the levy-limit calculation worksheet.

What we found

The Assessor used an outdated version of the levy computation worksheet when calculating the 2013 tax year levies. Thus, the Assessor incorrectly calculated the Fire District No. 3 actual levy limit. The additional levy capacity due to an annexation should have been calculated against the highest lawful levy limitation, not the actual levy limitation.

Recommendation to remedy

The Department recommends the Assessor take the following actions:

- Use the most recent version of the Highest Lawful Levy Calculation form for the levy process.
 - Use the following link to obtain the latest version of the levy [worksheet](#).
-

Why is it important

By using the most current version of the Department's forms future levy limits will be calculating correctly.

Regular Levy Limitations

What are the statutory limitations

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

The Assessor must adhere to the following statutory limitations:

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

Levy Limit

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

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

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

If the district's population is...	Then the limit factor is...
less than 10,000	101%.
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
-

**Statutory
Rate Limit**

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

Reference:

- RCW 84.52.043
 - *Property Tax Levy Operation Manual*,
http://dor.wa.gov/Docs/Pubs/Prop_Tax/LevyManual.doc, (chapter 3)
-

**Resolutions/
Ordinances**

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

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

Reference:

- RCW 84.55.120
 - <http://dor.wa.gov/docs/forms/PropTx/Forms/OrdinanceResolution>
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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>
-

\$5.90 Limit

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

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

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

Reference:

- RCW 84.52.043
-

1 Percent Constitution Limit

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

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

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

Reference:

- RCW 84.52.050
 - RCW 84.52.010
 - Washington Constitution Article 7 § 2
-

Refunds

Types of Refunds

There are two types of refunds :

- Adjudicated
- Administrative

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

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

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

Reference:

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

Excess Levy

What is an Excess Levy

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

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

Excess Levies

This table lists types of excess levies:

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

Reference:

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

Timber Assessed Value (TAV)

What is Timber Assessed Value

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

Components of TAV

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

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

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

Tax base

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

If the levy type is...	Then use this percentage of TAV in the tax base...
Bond	100%
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)
-

Assessor Guidelines

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

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

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

Appendix

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

Highest Lawful Levy Calculation: Whitman County General Fund																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012														4,365,561	1.515676	0.000000
2012	2013	4,365,756	1%	4,409,413	34,307,776	51,999	-	-	4,461,413	2,980,282,528	1.800000	5,364,509	4,461,413	-	4,461,215	1.496910	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	4,365,561	1%	4,409,217	51,999	-	0	4,461,216	4,461,413	4,461,215	5,364,509	4,461,215	4,461,215	1.496910	1.496910	0	

Highest Lawful Levy Calculation: Whitman 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														2,070,216	1.807488	0.000000
2012	2013	2,073,141	1%	2,093,873	1,392,829	2,518	-	-	2,096,390	1,207,240,354	2.250000	2,716,291	2,096,390	-	2,093,437	1.734068	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	2,070,205	1%	2,090,907	2,518	-	0	2,093,425	2,096,390	2,093,437	2,716,291	2,093,425	2,093,437	1.734068	1.734057	12	

Highest Lawful Levy Calculation: City of Colfax																	
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																
2012	2013	396,647	1%	400,613	1,044,850	2,775	-	-	403,389	145,826,967	3.130497	456,511	403,389	-	382,275	2.656264	0.000000
Actual Levy																	
City is annexed to the library at a rate of \$0.469503.																	
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	382,195	1.705%	388,711	2,775	-	0	391,487	403,389	388,792	456,511	388,792	388,792	2.666119	2.666121	0	

Highest Lawful Levy Calculation: Town of LaCrosse																	
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																
2012	2013	33,003	1%	33,333	121,538	364	-	-	33,697	10,472,698	3.130497	32,785	32,785	-	31,861	2.992770	0.000000
Actual Levy																	
City is annexed to the library at a rate of \$0.469503.																	
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	31,861	1%	32,180	364	-	0	32,543	33,697	32,544	32,785	32,543	32,465	3.100000	3.107413	-78	

Highest Lawful Levy Calculation: Town of Oakesdale																	
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														43,246	2.659963	0.000000
2012	2013	46,209	1%	46,671	33,341	89	-	-	46,759	16,806,497	3.130497	52,613	46,759	-	43,679	2.598932	0.000000

Actual Levy

City is annexed to the library at a rate of \$0.469503.

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	43,246	1%	43,679	89	-	0	43,768	46,759	43,679	52,613	43,679	43,679	2.598932	2.598931	0

Excess Levy Calculation:

Safety & Maintenance												
Type & Year	Budget	Refund	Total Levy	Real & Personal	TAV	Total Value	DOR Levy Rate	Total County AV x DOR	County Levy Rate	County Levy	Over/Under Levy	
M&O 2013	50,000		50,000	16,189,407	-	16,189,407	3.088439	50,000	3.088440	50,000	-	

Highest Lawful Levy Calculation: Town of St. John																	
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														70,911	2.487617	0.000000
2012	2013	74,349	1%	75,092	404,181	1,005	-	-	76,098	29,254,680	3.130497	91,582	76,098	-	72,481	2.477586	0.000000

Actual Levy

City is annexed to the library at a rate of \$0.469503.

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	70,911	1%	71,620	1,005	-	0	72,625	76,098	72,481	91,582	72,481	72,481	2.477586	2.477586	0

Excess Levy Calculation:

Type & Year	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 na	48,650		48,650	28,660,700	-	28,660,700	1.697446	48,650	1.681746	48,200	450
M&O 2013	130,000		130,000	28,660,700	-	28,660,700	4.535828	130,000	4.535828	130,000	-

Highest Lawful Levy Calculation: City of Pullman

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
2011	2012														3,914,881	2.933486
2012	2013	3,949,599	1%	3,989,095	28,811,730	84,519	-	-	4,073,614	1,365,359,174	3.600000	4,915,293	4,073,614	-	4,029,192	2.951012

City of Pullman is eligible for additional \$0.225 for the 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	3,914,881	1%	3,954,030	84,519	-	0	4,038,549	4,073,614	4,029,192	4,915,293	4,029,192	4,029,192	2.951012	2.951012	0

Excess Levy Calculation:

Type & Year	Budget	Refund	Total Levy	Real & Personal TAV	Total Value	DOR Levy Rate	Total County AV	County Levy Rate	County Levy	Over/Under Levy	
Bond na	283,100		283,100	1,359,436,200	-	1,359,436,200	0.208248	283,100	0.208248	283,100	0

Highest Lawful Levy Calculation: City of Pullman 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														543,974	0.407609	0.000000
2012	2013	546,756	1%	552,223	28,811,730	11,744	-	-	563,967	1,365,359,174	0.500000	682,680	563,967	-	559,858	0.410044	0.000000

May 2000 the voters authorized a permanent EMS levy at a rate of \$0.50 per \$1,000 of assessed value.

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	543,974	1%	549,414	11,744	-	0	561,158	563,967	559,858	682,680	559,858	559,858	0.410044	0.410044	0

Highest Lawful Levy Calculation: City of Tekoa																	
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											-	-		67,305	2.831167	0.000000
2012	2013	71,146	1%	71,857	574,798	1,627	-	-	73,484	24,759,200	3.130497	77,509	73,484	-	69,605	2.811295	0.000000
Actual Levy																	
													City is annexed to the library at a rate of \$0.469503.				
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	67,305	1%	67,978	1,627	-	0	69,605	73,484	70,000	77,509	69,605	69,605	2.811295	2.811288	0	
Excess Levy Calculation:																	
Type & Year	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						
M&O 2013	50,000		50,000	24,323,420	-	24,323,420	2.055632	50,000	2.055640	50,000	-						

Highest Lawful Levy Calculation: Fire District No. 1																	
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	% Increase Authorized	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat. Rate Max.	Limit Per Stat. Rate Maximum	Highest Lawful Levy	Refund	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate
2011	2012											-	-		29,583	0.769189	0.000000
2012	2013	37,324	1%	37,698	1,487,618	1,144	-	-	38,842	42,539,424	1.000000	42,539	38,842	-	29,879	0.702377	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	29,583	1%	29,879	1,144	-	0	31,023	38,842	29,879	42,539	29,879	29,879	0.702377	0.702377	0	

Highest Lawful Levy Calculation: Fire District No. 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												-		26,362	0.667964	0.000000
2012	2013	35,535	1%	35,891	441,079	295	120,000	101	36,286	43,210,328	1.000000	43,210	36,286	-	26,722	0.618419	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	26,362	1%	26,626	295	101	0	27,021	36,286	26,722	43,210	26,722	26,722	0.618419	0.618419	0	

Highest Lawful Levy Calculation: Fire District No. 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												-		22,078	0.729283	0.000000
2012	2013	23,016	1%	23,246	26,837	20	-	-	23,266	31,801,295	1.000000	31,801	23,266	-	22,300	0.701215	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	22,078	1%	22,299	20	-	0	22,319	23,266	22,300	31,801	22,300	22,300	0.701215	0.701215	0	
Excess Levy Calculation:																	
Type & Year	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						
M&O 2012	10,000		10,000	31,801,295	-	31,801,295	0.314452	10,000	0.314468	10,000	0						

Highest Lawful Levy Calculation: Fire District No. 8																	
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														52,430	0.469485	0.000000
2012	2013	95,694	1%	96,651	-	-	-	-	96,651	117,180,554	1.000000	117,181	96,651	-	52,430	0.447426	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	52,430	0%	52,430	-	-	0	52,430	96,651	52,430	117,181	52,430	52,430	0.447426	0.447426	0	

Highest Lawful Levy Calculation: Fire District No. 11																	
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														138,598	0.720183	0.000000
2012	2013	150,131	1%	151,632	-	-	-	-	151,632	203,027,345	1.000000	203,027	151,632	-	139,975	0.689438	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	138,598	1%	139,984	-	-	0	139,984	151,632	139,975	203,027	139,975	139,975	0.689438	0.689439	0	

Highest Lawful Levy Calculation: Fire District No. 12																	
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														187,447	0.960423	0.000000
2012	2013	192,668	1%	194,594	1,380,918	1,326	-	-	195,921	201,401,954	1.000000	201,402	195,921	-	190,648	0.946604	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	187,447	1%	189,321	1,326	-	0	190,648	195,921	190,648	201,402	190,648	190,648	0.946604	0.946603	0	

Highest Lawful Levy Calculation: Fire District No. 12 Emergency Medical Service																	
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	-	-	-	-	-	-	-	-	201,401,954	0.500000	100,701	-	-	84,648	0.420291	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	-	-	-	-	-	-	-	-	84,648	100,701	84,648	84,648	0.420291	0.420293	0	

Voters authorized an EMS levy beginning in 2013, at a rate of \$0.50 per \$1,000 of assessed value, for six years.

Highest Lawful Levy Calculation: Hospital District No. 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														34,600	0.378568	0.000000
2012	2013	40,931	1%	41,340	1,001,997	379	-	-	41,719	97,423,191	0.750000	73,067	41,719	-	34,946	0.358699	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	34,600	1%	34,946	379	-	0	35,325	41,719	34,946	73,067	34,946	34,946	0.358699	0.358699	0

Excess Levy Calculation:

Type & Year	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 2003	120,000		120,000	97,133,771	-	97,133,771	1.235409	120,000	1.235411	120,000	0

Highest Lawful Levy Calculation: Port of Whitman County

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														1,085,062	0.376722	0.000000
2012	2013	1,092,755	1%	1,103,683	34,307,776	12,924	-	-	1,116,607	2,980,282,528	0.450000	1,341,127	1,116,607	-	1,108,000	0.371777	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	1,085,062	1%	1,095,913	12,924	-	0	1,108,837	1,116,607	1,108,000	1,341,127	1,108,000	1,108,000	0.371777	0.371776	0

Highest Lawful Levy Calculation: Pullman Metro Park																	
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														543,974	0.407609	0.000000
2012	2013	546,756	1%	552,223	28,811,730	11,744	-	-	563,967	1,365,359,174	0.750000	1,024,019	563,967	-	559,858	0.410044	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	543,974	1%	549,414	11,744	-	0	561,158	563,967	559,858	1,024,019	559,858	559,858	0.410044	0.410044	0	

June 2002, voters authorized a levy at \$0.50 per \$1,000 of assessed value.

Highest Lawful Levy Calculation: Cemetery No. 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														14,775	0.110000	0.000000
2012	2013	15,111	1%	15,262	699,841	77	-	-	15,339	139,490,908	0.112500	15,693	15,339	-	15,000	0.107531	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	14,775	1%	14,923	77	-	0	15,000	15,339	15,000	15,693	15,000	15,000	0.107531	0.107531	0	
Excess Levy Calculation:																	
Type & Year	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						
M&O 2013	16,000		16,000	138,653,718	-	138,653,718	0.115395	16,000	0.115396	16,000	-						

Highest Lawful Levy Calculation: Cemetery No. 4																	
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														3,526	0.062827	0.000000
2012	2013	4,332	1%	4,375	159,503	10	-	-	4,385	58,506,288	0.112500	6,582	4,385	-	3,561	0.060870	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	3,526	1%	3,561	10	-	0	3,571	4,385	3,561	6,582	3,561	3,561	0.060870	0.060870	0	
Excess Levy Calculation:																	
Type & Year	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						
M&O 2013	20,000		20,000	58,431,788	-	58,431,788	0.342279	20,000	0.342281	20,000	-						

Highest Lawful Levy Calculation: Cemetery No. 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														1,855	0.094716	0.000000
2012	2013	1,948	1%	1,967	174,773	17	-	-	1,984	21,499,657	0.112500	2,419	1,984	-	1,873	0.087118	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	1,855	1%	1,874	17	-	0	1,890	1,984	1,873	2,419	1,873	1,873	0.087118	0.087118	0	

Excess Levy Calculation: Lacrosse School District No. 126-87 (joint w/Adams Co.) Whitman is the parent												
Ballot Data		Department Calculations							Whitman County 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	Whitman County Levy	Over/Under	
M & O	2012	498,000	-	498,000	146,374,828	-	146,374,828	3.402224	498,000	3.402225	498,000	-
Capital Proj	2011	366,666	-	366,666	146,374,828	-	146,374,828	2.504979	366,666	2.504981	366,666	-
Excess Levy Calculation: Lamont School District No. 128-264 (joint w/Adams Co.) Whitman is the parent												
Ballot Data		Department Calculations							Whitman County 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	Whitman County Levy	Over/Under	
M & O	2012	135,000	-	135,000	37,283,511	-	37,283,511	3.620904	135,000	3.620905	135,000	-
Excess Levy Calculation: Pullman School District No. 267												
Ballot Data		Department Calculations							Whitman County 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	Whitman County Levy	Over/Under	
Bond	na	2,350,000		2,350,000	1,600,029,471	-	1,600,029,471	1.468722	2,349,998	1.468726	2,349,998	-
Capital Proj	2013	200,000		200,000	1,600,029,471		1,600,029,471	0.124998	200,000	0.124998	200,000	-
M & O	2013	4,900,000	-	4,900,000	1,600,029,471	-	1,600,029,471	3.062443	4,899,999	3.062449	4,899,999	-
Excess Levy Calculation: Endicott School District No. 308												
Ballot Data		Department Calculations							Whitman County 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	Whitman County Levy	Over/Under	
M & O	2013	280,000	-	280,000	88,659,846	-	88,659,846	3.158138	280,000	3.158138	280,000	-
Excess Levy Calculation: Rosalia School District No. 320-410 (joint w/Spokane) Whitman is the parent												
Ballot Data		Department Calculations							Whitman County Calculations			
Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	Spokane TAV	Total Value	Levy Rate	Total County AV x Rate	County Levy Rate	Whitman County Levy	Over/Under	
Bond	na	360,000	-	360,000	108,581,417	52,660	108,634,077	3.313877	360,000	3.313878	360,000	-
M & O	2013	520,000	-	520,000	108,581,417	26,330	108,607,747	4.787872	520,000	4.787873	520,000	-
Excess Levy Calculation: Oakesdale School District No. 324												
Ballot Data		Department Calculations							Whitman County 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	Whitman County Levy	Over/Under	
M & O	2013	425,000	-	425,000	98,149,850	-	98,149,850	4.330114	425,000	4.330114	425,000	-