



# Walla Walla County Levy Audit

A Summary Report

05/09/2013

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 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.

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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

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:

- Walla Walla County General Fund, Road and Emergency Medical Service (EMS)
  - Cities: Walla Walla and Prescott
  - Fire Districts: 2, 4, 6, and 8 (including excess levies and EMS)
  - Library, Hospital, and Port
  - School Districts: Dixie, College Place, Burbank, and Prescott
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# Executive Summary

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**Introduction** This report contains the results of the Department's audit of the Walla Walla 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 and excess levies were within the limitations governing property taxes.
- The Assessor's tax roll was not certified to the Walla Walla 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 Department discovered that the Assessor added the bond administrative refund to the City of Walla Walla's regular levy limit calculation rather than the excess levy calculation.
- Fire District No. 6, the beginning highest lawful levy for the 2013 tax year should have been \$264,663, rather than \$267,900.
- 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 calculated the correct levy rates and amounts for the taxing districts reviewed.

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**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 Clerk and the Board. 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.

# Audit Results

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**In this section** The Department identified three requirements and one recommendation 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.

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**Requirements** The Department identified three 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 (4))
- The county legislative authority is required to certify to the assessor the amount to be levied for each of the taxing districts. (RCW 84.52.070)
- The assessor is required to calculate the levy limit depending on the resolutions/ordinances adopted by a taxing district. The result of this calculation is the district's current year levy limit (highest lawful levy).

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**Recommendation** The Department identified one recommendation to improve the accuracy of the levy process.

- The Department recommends that the Assessor calculate a bond administrative refund separately from the regular levy computation.

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# Tax Roll Certification

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**Requirement** The assessor is required to certify the completed tax roll to the treasurer on or before January 15. (RCW 84.52.080 (4))

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**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. At the same time, the county assessor must provide the county auditor with an abstract of the tax rolls showing the total amount of taxes collectible in each of the taxing districts.

The tax roll prepared by the Assessor's office contains both real and personal property values, the amount of taxes levied, and the levy rates.

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**What we found** The Assessor certified the tax roll to the Treasurer on February 1, 2013. The tax roll was certified to the Treasurer after the statutory due date.

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**What our concern is** The Assessor certified the completed tax roll after the statutory deadline.

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**Recommendation to remedy** The Department recommends the Assessor take the following actions:

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

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**Why it is important** State law gives dates by which the assessor's office is expected to complete different tasks. These dates are to be considered guidelines; 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.

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# Budget and Levy Certifications

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

Most taxing district that intends to levy a property tax is required to certify an amount to levy to the county legislative authority. (RCW 84.52.020)

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**What the law says** The Assessor does not have the authority to levy for a taxing district unless a budget or is certified with the county legislative authority.

RCW 84.52.020 requires most taxing district's to certify a budget or a budget estimate to the county legislative authority on or before November 30 for the purpose of levying taxes.

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

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

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**What we found** The Assessor receives a copy of each districts' budget from the taxing district, rather than the county legislative authority certifying these amounts to her. These budgets were made available to the Department for the audit.

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**What our concern is** To receive ad valorem tax, taxing districts must certify a budget or budget estimate to the county legislative authority. The budget is the first and most important limit on taxation. Without the certification, the assessor cannot levy on behalf of the taxing district.

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**Recommendation to remedy** The Department recommends the Assessor take the following actions:

- Continue educating the taxing districts to certify their budget or budget estimate to the county legislative authority.
- Continue educating the county legislative authority of their requirement to certify the levy requests submitted by each taxing district to the Assessor.
- If the taxing districts continue to provide the budget or budget estimate to the Assessor, the Assessor should in turn provide the county legislative authority with a copy of those documents. The

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county legislative authority would then have the documentation needed to certify the levy requests to the Assessor as required by statute.

We discussed this requirement with the Assessor and she assured us that they would implement this requirement in the subsequent levy year.

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**Why it is important**

County assessors do not have the authority to levy property tax on behalf of taxing districts without the proper certification of their budgets.

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# Highest Lawful Levy

**Requirement** The Assessor is required to calculate the levy limit depending on the resolutions/ordinances adopted by a taxing district. The result of this calculation is the district’s current year levy limit (highest lawful levy).

**What the law says** The limit factors used in calculating the levy limit are defined in RCW 84.55.005, WAC 458-19-005, and WAC 458-19-020.

For the purpose of the levy limit, the phrase “highest amount of regular property taxes that could have been lawfully levied” means the maximum amount that could have been levied by a taxing district under the limitation set forth in chapter 84.55 RCW unless the highest amount that could be levied was actually restricted by the taxing district statutory dollar rate.

The levy limit method of calculation is as follows:

<b>If the . . .</b>	<b>Then the . . .</b>
Current year’s Stat. Max. Limit is less than Highest Lawful Levy since 1985 and less than the levy limit.	Same Highest Lawful Levy is carried forward to next levy year.
Current year’s levy limit is less than the statutory maximum limit.	Current year’s Levy Limit is the new highest lawful levy since 1985.
Current year’s Stat. Max. Limit is greater than the Highest Lawful Levy since 1985.	Current year’s regular property tax limit is the new highest lawful levy since 1985.

**What we found** For Fire District No. 6 the Assessor calculated the levy limit, however in this case the incorrect beginning highest lawful levy amount was used during the 2012 levy process.

The beginning highest lawful levy for the 2013 tax year should have been \$264,663, rather than \$267,990. In the 2012 tax year (prior year’s levy) the fire district was restricted by the statutory maximum rate limit.

For the 2012 levy for the 2013 tax year, the Assessor levied the lesser of the four levy limitations (the certified budget amount) therefore no levy error occurred resulting in an over or under levy. However, the beginning highest lawful levy amount must be corrected during next year’s levy process.

**What our concern is** The correct levy limit is calculated and carried forward to the following year’s highest lawful levy calculation.

For the 2011 levy for the 2012 taxes, the fire district was restricted by their statutory maximum rate limit of \$249,937, thus the district could not have levied \$267,990, the regular property tax limit including annexation.

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**Recommendation to remedy**

The Department recommends the Assessor take the following actions :

- For the 2013 levy for the 2014 tax year, begin using \$264,663 as the highest levy.
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**Why it is important**

The highest lawful levy is used in the following year's regular property tax levy limit calculation. This amount is used as the base when beginning the levy limit calculation for the current tax year.

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## Bond Refund Calculation

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**Recommendation** The Department recommends that the Assessor calculate a bond administrative refund levy separately from the regular levy computation. (RCW 84.69.180)

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**What we found** On November 29, 2012, the City of Walla Walla certified a regular property tax refund levy of \$16,607 and a voter-approved bond refund levy of \$4,226.

During the levy review we discovered the following:

- The Assessor added the bond administrative refunds to the taxing district's regular levy limit calculation rather than the excess levy calculation.
  - The Assessor used \$5,047,650 as the certified budget, rather than \$5,043,423, which excludes the bond refund.
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**What our concern is** The tax base for a regular levy is different from an excess levy. The tax base for an excess levy excludes boats and the full senior citizen exemption value.

The tax base for a regular levy includes boats and the full senior citizen exemption value. In this case, the taxing district was not affected; however, the taxpayers paid an incorrect levy rate.

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**Recommendation to remedy** The taxing district's certified refund request for a bond should be added to the bond levy calculation, rather than the regular levy, if the district continues to levy for a bond.

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**Why it is important** It is important that the taxpayers are subject to the correct regular property tax and the correct excess property tax.

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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.

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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

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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  
Constitutional  
Limit**

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

In 1972, 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: Walla Walla 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												-		7,296,013	1.497841	0.000000
2012	2013	7,512,431	1%	7,587,555	40,268,259	60,315	-	-	7,647,871	4,951,808,150	1.800000	8,913,255	7,647,871	-	7,356,328	1.485584	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	7,296,013	0%	7,296,013	60,315	-	0	7,356,328	7,647,871	7,400,000	8,913,255	7,356,328	7,356,328	1.485584	1.485584	0	

Highest Lawful Levy Calculation: Walla Walla 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												-		4,852,237	2.146843	0.000000
2012	2013	4,948,163	1%	4,997,645	31,376,571	67,361	-	-	5,065,005	2,338,392,194	2.250000	5,261,382	5,065,005	-	4,919,598	2.103837	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	4,852,237	0%	4,852,237	67,361	-	0	4,919,598	5,065,005	5,000,000	5,261,382	4,919,598	4,919,598	2.103837	2.103837	0	

Highest Lawful Levy Calculation: Walla Walla Emergency Medical Services																	
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														2,435,509	0.499999	0.000000
2012	2013	2,480,405	1%	2,505,209	40,268,259	20,134	-	-	2,525,343	4,951,808,150	0.500000	-	2,475,904	4,722	2,464,586	0.497714	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	2,435,509	1%	2,459,864	20,134	-	4,722	2,484,721	2,530,066	2,464,586	2,475,904	2,464,586	2,464,586	0.497714	0.497714	0	

Voters authorized a six year levy beginning in 2009 at a rate of \$0.50 per \$1,000 of assessed value.

Highest Lawful Levy Calculation: Port of Walla Walla																	
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														1,835,604	0.376841	0.000000
2012	2013	1,877,172	1%	1,895,944	40,268,269	15,175	-	-	1,911,118	4,951,808,150	0.450000	-	1,911,118	3,559	1,851,598	0.373923	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	1,835,604	0%	1,835,604	15,175	-	3,559	1,854,338	1,914,678	1,851,598	2,228,314	1,851,598	1,851,598	0.373923	0.373923	0	

Highest Lawful Levy Calculation: City of Prescott																	
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											-	-		31,607	2.550769	0.000000
2012	2013	34,604	1%	34,950	243,000	620	-	-	35,570	12,623,534	3.375000	42,604	35,570	295	32,295	2.558316	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	31,607	1%	31,923	620	-	295	32,838	35,865	32,295	42,604	32,295	32,295	2.558316	2.558316	0	

Highest Lawful Levy Calculation: City of Walla Walla																	
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											-	-		4,769,723	2.386122	0.000000
2012	2013	5,136,509	1%	5,187,874	9,800,400	23,385	324,600	844	5,212,103	2,005,723,860	3.600000	7,220,606	5,212,103	20,834	5,047,548	2.516571	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	4,769,723	4.88%	5,002,485	23,385	844	20,834	5,047,548	5,232,937	5,047,650	7,220,606	5,047,548	5,047,548	2.516571	2.516571	0	
Excess Levy Calculation:																	
Ballot Data																	
Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	DOR	Levy Rate	Total County AV x DOR	County Levy Rate	County Levy	Over/Under Levy					
Bonds 2004	1,206,479	0	1,206,479	1,977,383,060	0	1,977,383,060	0.610139	1,206,479	0.610139	1,206,479	0						

Highest Lawful Levy Calculation: Fire 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											-	-		32,561	0.719212	0.000000
2012	2013	32,681	1%	33,008	964,661	694	-	-	33,702	50,142,271	1.000000	50,142	33,702	80	33,782	0.673722	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	32,561	2.50%	33,375	694	-	80	34,149	33,782	44,570	50,142	<b>33,782</b>	33,782	0.673722	0.673722	0	

Highest Lawful Levy Calculation: Fire District 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											-	-		1,238,351	1.154687	0.000000
2012	2013	1,238,351	1%	1,250,735	10,849,936	12,528	-	-	1,263,263	1,092,108,294	1.500000	1,638,162	1,263,263	1,809	1,265,072	1.158376	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	1,238,351	1%	1,250,735	12,528	-	1,809	1,265,072	1,265,072	1,470,510	1,638,162	<b>1,265,072</b>	1,265,072	1.158376	1.158376	0	

Highest Lawful Levy Calculation: Fire District 6																	
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											-			182,873	0.731677	0.000000
2012	2013	264,663	1%	267,310	1,870,800	1,369	-	-	268,678	256,342,248	1.000000	256,342	256,342	69	186,137	0.726126	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	182,873	1%	184,702	1,369	-	69	186,140	268,748	186,137	256,342	186,137	186,137	0.726126	0.726126	0	

Highest Lawful Levy Calculation: Fire District 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											-			87,069	0.891942	0.000000
2012	2013	87,918	1%	88,797	4,512,533	4,025	-	-	92,822	108,404,078	1.000000	108,404	92,822	-	91,965	0.848353	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	87,069	1%	87,940	4,025	-	0	91,965	92,822	95,000	108,404	91,965	91,965	0.848353	0.848353	0	

Highest Lawful Levy Calculation: Walla Walla Rural Library																	
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											-	-		1,099,300	0.486379	0.000000
2012	2013	1,099,657	1%	1,110,654	31,376,571	15,261	-	-	1,125,914	2,338,392,194	0.500000	1,169,196	1,125,914	987	1,122,714	0.480122	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	1,099,300	1%	1,110,293	15,261	-	987	1,126,541	1,126,901	1,122,714	1,169,196	1,122,714	1,122,714	0.480122	0.480122	0	

Highest Lawful Levy Calculation: Walla Walla 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	-	-	-	-	-	-	-	-	4,895,245,075	2.416996	11,831,788	-	-	11,831,788	2.416996	
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	-	-	-	-	-	-	-	-	11,831,788	11,831,788	11,831,788	11,831,788	2.416996	2.416996	0	



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

Excess Levy Calculation: Dixie School District No. 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	Walla Walla County Levy Rate	Walla Walla County Levy	Over/Under	
M & O	2012	230,730	-	230,730	72,725,134	136,338	72,861,472	3.166694	230,730	3.166694	230,730	-
Excess Levy Calculation: College Place School District No. 250												
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	Walla Walla County Levy Rate	Walla Walla County Levy	Over/Under	
Bond	2013	2,372,000	-	2,372,000	877,351,981	-	877,351,981	2.703590	2,372,000	2.703590	2,372,000	-
M & O	2011	2,780,000	4,109	2,784,109	877,351,981	-	877,351,981	3.173309	2,784,109	3.173309	2,784,109	-
Excess Levy Calculation: Columbia-Burbank School District No. 400												
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	Walla Walla County Levy Rate	Walla Walla County Levy	Over/Under	
Bond	1999	1,505,425	884	1,506,309	556,718,993	-	556,718,993	2.705690	1,506,309	2.705690	1,506,309	-
Cap Proj	2012	275,000	-	275,000	556,718,993	-	556,718,993	0.493966	275,000	0.493966	275,000	-
M & O	2012	1,950,000	938	1,950,938	556,718,993	-	556,718,993	3.504350	1,950,938	3.504350	1,950,938	-
Excess Levy Calculation: Prescott School District No. 402 (joint with Columbia County)												
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	Walla Walla County Levy Rate	County Levy	Over/Under	
Bond	2008	361,663	166	361,829	263,669,325	-	263,669,325	1.372283	361,829	1.372283	361,829	-
M & O	2013	585,000	270	585,270	263,669,325	-	263,669,325	2.219712	585,270	2.219712	585,270	-