

**Cowlitz County Levy Audit Follow-up  
Status of Work Completed  
July 2021**

NOTE: Refer to our original levy audit issued in November 2019 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>Statutory maximum levy rate for cities and towns annexed to a fire/library district</b>	The Assessor provided the levy calculations for the City of Castle Rock and Fire District #6, and the Department verified the correct calculations.	Completed	No
2	<b>Previous year's levy rate</b>	<p>The Assessor corrected the over levy amounts for City of Woodland and Fire District 7 for the 2020 tax year.</p> <p>The incorrect prior year's levy rate was carried forward from the 2020 tax year to the 2021 tax year calculations in each instance. If an error occurred or an error correction was made in the previous year, the rate that <i>would have been levied</i> had no error occurred should be used in the subsequent levy calculations. (RCW 84.52.085(1)(b)).</p> <p>The Department has provided exhibit A (City of Woodland) and exhibit B (Fire District 7), which provide the calculations for each district had the correct levy rate been carried forward. In the instance of Fire District 7, the difference in rates had no impact; however it is important to be carrying forward the correct rate.</p> <p>City of Woodland's 2021 tax year levy worksheet also used an incorrect highest lawful levy, which is corrected in Exhibit A.</p>	Pending Completion	<p align="center">Yes</p> <p>To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <p>The City of Woodland 2021 levy year for 2022 tax year levy limit worksheet which includes the corrected highest lawful levy since 1985 of \$2,242,806, prior year's levy rate that would have occurred if the error and correction had not occurred in the prior year, \$2.3643190343, and over levy error correction of \$65.18.</p>
3	<b>One percent constitutional limit</b>	The Assessor provided a spreadsheet that lists districts subject to the 1% constitutional limits with the correct formula that checks to see if any district's levy rate is over the limit.	Completed	No
4	<b>Certification of levies to assessor</b>	The Assessor provided a copy of the certification from the county legislative authority to the Assessor timely, listing the levy amounts for the taxing districts within in the county.	Completed	No

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5	<b>Tax roll certification</b>	The Assessor provided the tax roll certification, signed by both the Assessor and the Treasurer, dated January 13, 2021. The Assessor provided an abstract of the tax roll to the Cowlitz County Auditor.	Completed	No

Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	<b>Levy titles</b>	The Assessor updated and corrected the titles of taxing districts as recommended.	Completed	No.

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Exhibit A: City of Woodland 2021 Levy Limit Calculations

Levy Limit Calculation for District: City of Woodland											
Assmt Taxes Year Due	Highest Lawful Levy Since 1985*	Limit Factor	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat Rate Max.	<input type="checkbox"/> Annexed to Library? <input type="checkbox"/> Annexed to Fire? <input type="checkbox"/> Firemen's Pension? <input type="checkbox"/> Lid Lift?
2020 2021	2,180,496.16	101.00000%	2,202,301.12	16,398,888	40,505.06	0	0.00	2,242,806.18	948,605,560	3.257253475100	
Actual Levy:							Summary of Levy Limits:				
Assmt Taxes Year Due	Previous Year's Levy	Lesser of Resolution's \$ or %	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Authorized Levy by Res.	Refund	Certified Budget	Limit Per Stat. Rate Maximum	Levy Limit Plus Refund	Authorized Levy By Res. Plus Refund
2020 2021	2,177,550.00	\$44,456.00	2,222,006.00	40,505.06	0.00	2,262,511.06	0.00	2,266,014.00	3,089,848.76	2,242,806.18	2,262,511.06
Assmt Taxes Year Due	Current Year's Max Levy	Levy Correction	Total Levy w/ Correction	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Over/Under Levy	Levy Rate New Highest Lawful Levy Since 1985 Without Levy Error or Levy Error Correction			
2019 2020 2020 2021	2,242,806.18	0.00	2,242,806.18	2,242,741.00	2.4699884899 2.3642503212	2.3643190343	(65.18)	2,242,806.18	2.364319034300		
Excess Levy Calculation:											
Type & Yr	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
0 0	0.00	0.00	0.00	0	0	0	#DIV/0!	#DIV/0!	0.000000000000	0.00	#DIV/0!

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Exhibit B: Fire District 7 Levy Rate Calculations



Cowlitz County Assessor  
CERTIFIED LEVY RATE CALCULATION  
**COWLITZ-SKAMANIA FIRE DISTRICT #7**  
2020 Assessment for Taxes Payable in 2021  
Report Date: January 11, 2021

➤ **REGULAR PROPERTY TAX LIMIT (aka 1%)**

Highest lawful levy since 1985:	<u>264,374</u>	x	<u>101%</u> <i>Limit Factor</i>	=	<u>267,018</u>
Allowance for New Const:	<u>4,321,397</u> <i>New Const Value</i>	x	<u>0.9241821678</u> <i>Last year's levy rate</i>	÷	<u>3,991</u>
Incr in State Assd Value:	<u>43,915,495</u> <i>Increase (if any)</i>	x	<u>0.9241821678</u> <i>Last year's levy rate</i>	÷	<u>40,562</u>
Incr due to Annexation:	<u>0</u> <i>Annexed area AV</i>	x	<u>0.8809810143</u> <i>Annexation factor</i>	÷	<u>0</u>
Regular Property Tax Limit:					<u>311,571</u>