

**Walla Walla County Levy Audit Follow-up
Status of Work Completed
April 18, 2024**

NOTE: Refer to our original levy audit issued in September 2022 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Certification of levy amount	The Walla Walla County Assessor (Assessor) used the correct highest lawful levy amount and previous year's levy rate for the City of Prescott when calculating the levy limitations for the 2024 tax year.	Completed	No
2	City of Walla Walla	<p>The Assessor used the correct highest lawful levy amount and previous year's levy rate for the City of Walla Walla (CW) when calculating the levy limitations for the 2024 tax year.</p> <p>The Department of Revenue (Department) reviewed the CW's levy calculations for the 2024 tax year prior to the certification of the 2024 tax year tax roll, as requested by the Assessor. As a result of an oversight by the Department, the levy error correction was treated as an overlevy instead of an underlevy resulting in an error in the collection process.</p> <p>See Appendix A for the correct 2024 tax year levy limit calculations. The Department will work with the Assessor to complete the new levy error correction for the CW.</p>	Pending Completion	<p>Yes</p> <p>To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> A copy of the 2025 tax year levy limit calculation worksheet including a \$2,722.04 underlevy error correction and previous year's levy rate, as though no levy error or levy error correction had occurred, of \$1.610327037349.
3	1 Percent constitutional limit	The Assessor did not include port district or excess levies in the 1 percent constitutional limit verification for the 2024 tax year.	Completed	No



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Appendix A

Levy Limit Calculation for District: 2024 City of Walla Walla - Corrected												
Assmt	Taxes	Highest	Limit	Highest	State Assd, NC	Tax Added for	Annexed	Tax Added	Levy	Assd	Stat	<input type="checkbox"/> Annexed to Library?
Year	Due	Lawful Levy	Factor	Lawful plus	& Increment	State Assd., NC,	Value	for	Limit	Value	Rate	<input type="checkbox"/> Annexed to Fire?
		Since 1985*		Increase	Value	& Increment		Annex.			Max.	<input type="checkbox"/> Firemen's Pension?
						Value						<input type="checkbox"/> Lid Lift?
2023	2024	7,134,345.81	101.00000%	7,205,689.27	88,615,770	151,278.34	17,630,580	29,330.36	7,386,297.97	4,439,928,437	3.600000000000	
Actual Levy:								Summary of Levy Limits:				
Assmt	Taxes	Previous	Lesser of	Previous Yr's	Tax Added for	Tax Added	Authorized	Refund	Certified	Limit Per	Levy Limit	Authorized
Year	Due	Year's	Resolution's \$ or %	Levy plus	State Assd., NC,	for	Levy by Res.		Budget	Stat. Rate	Plus Refund	Levy By Res.
		Levy		Increase	& Increment	Annex.				Maximum		Plus Refund
2023	2024	6,893,508.60	1.000%	6,962,443.69	151,278.34	29,330.36	7,143,052.39	6,684.42	7,149,736.81	15,983,742.37	7,392,982.39	7,149,736.81
Assmt	Taxes	Current Year's	Levy Correction	Total Levy	Actual	Actual Levy	Correct	Over/Under	New Highest	Levy Rate	Levy Rate	
Year	Due	Max Levy		w/ Correction	Amount	Rate	Levy Rate	Levy	Lawful Levy Since	Without Levy	Error or Levy	
					Levied				1985	Error Correction		
2022	2023											
2023	2024	7,149,736.81	1,361.02	7,151,097.83	7,148,375.79	1.707126601974	1.610020497274	1.610633578326	underlevy (2,722.04)	7,386,297.97	1.610327037349	