

**San Juan County Levy Audit Follow-up
 Status of Work Completed
 December 2020**

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	Certification of assessed values to taxing districts	The Assessor provided a copy of the certification of the 2019 assessed values for the 2020 tax year sent to Fire District No. 2.	Completed	No
2	Refund levy certifications	The Assessor provided copies of the levy certifications authorized by the taxing districts and the Assessor's levy calculation worksheets for the taxing districts of: Town of Friday Harbor, Fire District No. 4, Fire District No. 5, and Hospital No. 1 EMS.	Completed	No
3	Certification of levies to assessor	The Assessor provided a copy of the County Manager's certification and the Council's resolution delegating authority to the County Manager.	Completed	No

Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	\$5.90 aggregate and one percent constitutional limits	The Assessor provided copies of the \$5.90 aggregate and 1 percent constitutional limit checks, for the 2020 tax year.	Completed	No
2	Timber assessed value (TAV)	The Assessor provided copies of the forestland information and the TAV worksheet showing the average per acre value.	Completed	No