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Washington Department of Revenue Property Tax Division

2020 Asotin County Levy Audit A Summary Report



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Overview

Purpose

The primary purpose of this review by the Department of Revenue (Department) is to assist the Asotin County Assessor (Assessor) in their processes and procedures to ensure compliance with state statutes and regulations.

Method of Calculation

The Department calculated the levy limitations and levy rate for several of the taxing districts for the 2020 tax year. To determine whether an error occurred, the Department compared the amount levied for the district with the lesser of 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

The Department used the following information during the review:

- Resolutions/Ordinances adopted by the districts
- Levy certification from the county legislative authority (RCW 84.52.070)
- Tax roll certification to the county treasurer and abstract of the tax roll to the county auditor
- Ballot measures
- Levy limit worksheets
- \$5.90 aggregate and 1 percent constitutional limits

We do not review every taxing district's levy. We audited approximately 40 percent of the taxing districts. The scope of the audit did not include the review of earmarked funds.

Taxing Districts Selected

The Department reviewed the following taxing district levies:

- City of Asotin
- Blue Mountain Fire
- Asotin Rural Library
- Asotin School District No. 420
- Asotin Flood District

Executive Summary

Introduction

The primary purpose of a levy audit by the Department is to assist the county assessor in successfully performing the duties associated with levying property 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.

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. A change is required to adhere to the law.
- The second category, *Recommendations*, requires the attention of the assessor. The Department believes the assessor could improve their performance and service to the public by making voluntary changes in procedures.

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

Results

The Department identified one requirement and no recommendations directed toward improving the accuracy of the levy process.

Executive Summary, continued

Requirement

1. The Assessor is required to certify the completed tax roll to the Asotin County Treasurer (Treasurer) on or before January 15 and take a receipt from the Treasurer. The Assessor is also required to provide the county auditor with an abstract of the tax rolls showing the total amount of taxes collectible for each taxing district.

Requirement – Tax Roll Certification

Requirement

The Assessor is required to certify the completed tax roll to the Asotin County Treasurer (Treasurer) on or before January 15 and take a receipt from the Treasurer. The Assessor is also required to provide the county auditor with an abstract of the tax rolls showing the total amount of taxes collectible for each taxing district.

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 and provide an abstract of the roll to the county auditor. (RCW 84.52.080)

What we found

The Assessor timely certified the tax roll on January 13, 2020. The certification does not include the statutorily required language, as stated in RCW 84.52.080. The certification also did not include a receipt from the Treasurer.

Action needed to meet requirement

The Assessor is required to take the following action(s):

- Certify the completed tax rolls to the Treasurer on or before January 15, taking a receipt from the Treasurer. The certification must include the levy rate, total tax, and the certification language specified in the statute:

I,, assessor of county, state of Washington, do hereby certify that the foregoing is a correct list of taxes levied on the real and personal property in the county of for the year two thousand

Witness my hand this day of, 20., County Assessor

The Assessor could show receipt from the Treasurer by having the Treasurer sign and date the certification.

Why it's important

State law requires specific language be used when certifying the rolls to the treasurer. Providing the Auditor with the abstract shows transparency.

Next Steps

Follow-up

The Department is committed to the success of the Assessor by ensuring the levies comply with state statutes and regulations.

The Department will conduct a follow-up review in March 2021. This will give the Assessor an opportunity to implement the required changes, recommended changes, and to provide information to the Department about any issues they encountered during the implementation process.

Questions

General levy information is available in the Department's *Property Tax Levies Operating Manual*, available on our website.

For questions about specific requirements or recommendations in our report, please contact the Property Tax Division at (360) 534-1400.

For additional information contact:

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