

**Clark County Levy Audit Follow-up**  
**Status of Work Completed**  
**July 23, 2020**

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

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>Fire District No. 5</b>	<p>The Department of Revenue (Department) discovered a \$66,998.90 overlevy error for Fire District No. 5 (FD5) during the 2019 Clark County levy audit (Audit).</p> <p>The Clark County Assessor (Assessor) informed FD5 of the overlevy error and the district chose to have the overlevy error adjustment completed in one year.</p> <p>The Assessor included the adjustment in the levy limit calculations, for the 2020 tax year.</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"> <li>• A copy of the FD5 levy calculation worksheet, for the 2021 tax year.</li> </ul>

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2	<b>Wholly unimproved parcels</b>	<p>During the Audit, the Department found that Fire District No. 6 (FD6) and the East County Fire District (ECFD) had the same tax base for their general and Emergency Medical Services (EMS) levies. Typically a fire district's general and EMS levies do not share the same tax base. This is because the general levy base does not include wholly unimproved parcels, and the EMS tax base does.</p> <p>The Audit included a requirement to review the tax base for fire district general levies and remove any wholly unimproved parcels. The Assessor stated he has not made the required changes and does not have a timeline for completion.</p> <p>The inclusion of wholly unimproved parcels artificially increases a fire district's general levy tax base. This results in taxpayers paying an incorrect amount of taxes and taxing districts may levy an incorrect amount of property tax.</p> <p>The Assessor must take the following actions before certifying the 2021 tax roll to the county treasurer:</p> <ul style="list-style-type: none"> <li>Review the property characteristics of parcels included in general levies for FD6 and the ECFD, to determine if there are wholly unimproved parcels. Remove the taxable value of wholly unimproved parcels from the fire district's tax base for their general levies for the 2021 tax year.</li> </ul>	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"> <li>A copy of the report that contains the assessed values used in the levy limit calculations for the 2021 tax year.</li> <li>An outline of the Assessor's plan to implement the removal of wholly unimproved parcels from the tax base for fire district general levies. This should include a timeline.</li> <li>An explanation of the progress made on the removal of wholly unimproved parcels from fire district general levies.</li> </ul>

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	<b>Refunds</b>	The Assessor stated he informed several districts that they can choose which fund to use when levying refunds.	Completed	No
2	<b>Levy titles</b>	The Assessor changed the names of the maintenance and operations levies for school districts to enrichment levies. He did not change the County General name to County Current Expense.	Completed	No