

**Franklin County Levy Audit Follow-up
 Status of Work Completed
 May 5, 2020**

NOTE: Refer to our original levy audit issued in March 2018 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Fire District No. 3	<p>The Franklin County Assessor (Assessor) provided the Department of Revenue (Department) with a copy of correspondence with Fire District No. 3 (FD3) that states the district chose to levy the underlevy error amount of \$10,799.88, for the 2020 tax year.</p> <p>The Assessor correctly levied the \$1.27 lid lift amount, approved by the voters for the 2020 tax year, and \$10,799.88 for the previous year's underlevy error.</p>	Completed	No
3	Budget Certifications – Fire District No. 5	<p>The Assessor stated he made efforts to communicate with Fire District No. 5 (FD5), but did not receive a response regarding the \$270 underlevy error. He corrected the levy error and levied the underlevy amount for FD5 in the 2020 tax year.</p> <p>The Assessor used an incorrect statutory maximum levy rate of \$1.00 to calculate the statutory dollar amount, for the 2020 tax year. The correct statutory maximum rate is \$1.50. The incorrect statutory maximum rate did not result in a levy error.</p> <p>The Assessor must take the following actions:</p> <ul style="list-style-type: none"> • If FD5 does not have a benefit assessment, use a statutory maximum levy rate of \$1.50 to calculate the statutory maximum dollar amount. 	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 2020 levy for 2021 tax year highest lawful levy worksheet for FD5.

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5	Statutory Maximum Levy Rate for Cities Annexed to a Fire/Library District	<p>The Town of Kahlotus (TK) is annexed to the Mid-Columbia Library District (MCL). The Assessor subtracted the MCL levy rate from \$3.60 to calculate the statutory maximum rate for TK, using only eight digits of the ten digit rate certified by the library district.</p> <p>The Assessor must use the levy rate certified to him by the library district when calculating the statutory maximum levy rate for TK. Use of the incorrect levy rate did not result in a levy error.</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 2020 levy for 2021 tax year highest lawful levy worksheet for the TK. • A copy of the certification of levy rate the MCL provided to the Assessor, for the 2021 tax year.