

**Island County Levy Audit Follow-up
 Status of Work Completed
 May 17, 2022**

NOTE: Refer to our original levy audit issued in October 2020 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	<p>The Assessor provided the following documents from a sample district (Cemetery #2 – Central Whidbey) that is representative of documents sent to all taxing districts in the county:</p> <ul style="list-style-type: none"> • Certification of assessed values for assessment year 2021 to the taxing district dated September 30, 2021 • Certification of total taxable value, levy rate, and levy amount for 2021 assessment year for 2022 taxes levied dated January 11, 2022. <p>The Assessor indicated State Assessed Utility Values were not certified to districts for the 2021 assessment year as required by the follow-up report the Department issued in May 2021. However, the Assessor indicated they plan on using a document from a another county who uses the same software vendor as a template going forward and plans to certify these values to taxing districts at least 12 days prior to November 30, 2022 after receipt of the State Assessed Utility Values.</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"> • Certification of State Assessed Utility Value to the taxing districts for the 2022 assessment year