

**Adams County Levy Audit Follow-up
 Status of Work Completed
 October 7, 2022**

NOTE: Refer to our original levy audit issued in December 2021 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Certified tax roll	The Adams County Assessor (Assessor) certified the 2022 tax roll to the Adams County Treasurer (Treasurer) on March 11, 2022, after the January 15 deadline.	Pending Completion	Yes To determine if the Assessor has met the requirement, the Department expects the Assessor to provide: <ul style="list-style-type: none"> • A copy of the Assessor's certification of the 2023 tax roll to the Treasurer.
2	Statutory maximum levy limitation	The Assessor provided the levy worksheets, for the 2022 tax year, to the Department of Revenue's (Department) Research and Fiscal Analysis Division. The worksheets for Fire Districts No. 1, No. 2, No. 3, No. 4, No. 6, and No. 7 show the Assessor used the correct levy rate of \$1.50 to calculate the statutory maximum limit. The statutory maximum levy rate was calculated correctly for the City of Othello, for the 2022 tax year.	Completed	No
3	Town of Washtucna	The Assessor corrected the new construction assessed value for the 2021 tax year and used the correct highest lawful levy amount to calculate the levy limit for the Town of Washtucna, for the 2022 tax year.	Completed	No
4	City of Ritzville	The Assessor corrected the highest lawful levy amount for the 2021 tax year and carried forward the correct highest lawful levy amount, for the 2022 tax year.	Completed	No

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5	1 Percent constitutional limit	The Assessor included the State School Levy Part 1 and Part 2 in the 1 percent constitutional limit verification, for the 2022 tax year, as required in the Department's 2021 Adams County Levy Audit Report.	Completed	No
6	Hospital No. 3 Emergency Medical Services	The Assessor used the certified levy amount to determine the lesser of the levy limitations, for the 2022 tax year.	Completed	No

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Certification of levy request amounts	The Assessor is meeting with the county legislative authority to provide education with regards to the certification of levy request amounts.	Completed	No
2	Levy limitations worksheet	The Assessor used the current version of the Department's highest lawful levy worksheet to calculate the levy limitations for the 2022 tax year.	Completed	No