

**Chelan County Levy Audit Follow-up
 Status of Work Completed
 June 6, 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	Tax roll certification	<p>The Chelan County Assessor (Assessor) acknowledges the requirement to obtain a signed receipt of the tax roll certification by the Chelan County Treasurer (Treasurer), however this did not happen for the 2022 tax year. The Assessor indicated they had the practice of sending the tax rolls to the Chelan County Commissioners for signature prior to sending the tax rolls to the Treasurer. Therefore, it was not possible to get the tax roll to the Treasurer by January 17, 2022. The Department recommended they discontinue this practice as it is not statutorily required.</p> <p>The Assessor provided the Department with the following documentation:</p> <ul style="list-style-type: none"> • Certification of Levies Report for the 2020/2021 tax year dated, January 13, 2021. • Certification To Tax Roll Report for the 2020/2021 tax year, dated January 19, 2021. • Resolution 2022-19 Certifying the 2021 levies for the 2022 tax year. <p>Resolution 2022-19 represents the Assessor’s certification of the tax roll to the Chelan County Commissioners, with a copy provided to the Treasurer and Chelan County Auditor. This document is dated January 26, 2022, and includes signatures from the Assessor and Chelan County Commissioners.</p>	Pending completion	<p>To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • Signed receipt of the 2023 tax roll certification by the Treasurer

**Chelan County Levy Audit Follow-up
 Status of Work Completed
 June 6, 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?
2	Tax increase authorized by ordinance or resolution	<p>The Assessor indicated there were no taxing districts that had a different dollar amount compared to the percentage increase in the resolution. The Department reviewed levy limit worksheets provided by the Assessor and the dollar amounts from the resolutions were not entered into any of the worksheets. This is the way of verifying they balance, and if not, a prompt to use the lesser of the two.</p> <p>The issue identified in the 2021 audit report in Manson Parks & Rec district did not result in a levy error, therefore no correction was required.</p>	Pending Completion	<p>To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • Levy calculation summary reports showing the following have been entered into the “resolution calculation” section of the worksheet: <ul style="list-style-type: none"> ○ Percentage increase authorized by resolution ○ Dollar increase authorized by resolution <p>Entering both these amounts into the worksheet will verify the two amounts balance, and if not, will prompt the lesser of the two amounts be used when determining the levy limitation.</p>