

**Pend Oreille County Levy Audit Follow-up
 Status of Work Completed
 May 2023**

NOTE: Refer to our original levy audit issued in November 2022 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 Pend Oreille Assessor (Assessor) provided the Pend Oreille Treasurer (Treasurer) with a signed certification of the 2023 tax roll certification dated January 9, 2023.</p> <p>The Assessor also provided the Pend Oreille County Auditor with an abstract of the 2023 tax year tax roll.</p>	Completed	No
2	Certification of levies to assessor	<p>The Pend Oreille County Legislative Authority certified the levy request amounts to the Assessor on December 27, 2022. While this occurred before the Assessor certified the tax roll to the Treasurer, the certification happened well after the statutory deadline of the first Monday in December.</p> <p>The Department of Revenue recommends the Assessor continue his education efforts with the Pend Oreille County Legislative Authority and encourage them to timely certify the levy request amounts to the Assessor's office in the future.</p>	Completed	No
3	County General	<p>The Assessor correctly completed the \$2,141.51 underlevy correction for the Pend Oreille County General Levy.</p> <p>The 2024 tax year levy limit calculations must include the prior year's levy rate as if the levy error correction in the 2023 tax year had not occurred. That levy rate is \$1.117826903 per \$1,000 assessed value.</p>	Completed	No

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Tax increase authorized by ordinance or resolution	The Assessor completed the 2023 tax year levy limitation review by only applying the taxing district's authorized percentage of increase to the prior year's levy amount and not including the authorized dollar increase. The continuation of this practice may result in a future levy error if the taxing district's authorized percentage of increase and dollar increase do not balance with each other.	Completed	No