

**Asotin County Levy Audit Follow-up
 Status of Work Completed
 March 2024**

NOTE: Refer to our original levy audit issued in July 2023 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?									
1	Highest lawful levy	<p>The Assessor did not carry forward the highest lawful levy (HLL) since 1985 for the Rural Library and Port Districts on their 2023 for 2024 levy limit worksheets. The Assessor did correct the over levy error for the Port of Clarkston in the amount of \$431.49.</p> <p>Below are the correct HLL and levy rates that the Rural Library and Port District should be using for the 2024 for 2025 taxes.</p> <table border="1"> <thead> <tr> <th>Districts</th> <th>Highest Lawful Levy</th> <th>Levy Rate for 2024</th> </tr> </thead> <tbody> <tr> <td>Rural Library</td> <td>\$1,003,463.05</td> <td>\$0.443589407070</td> </tr> <tr> <td>Port District</td> <td>\$480,594.70</td> <td>\$0.182168739808</td> </tr> </tbody> </table>	Districts	Highest Lawful Levy	Levy Rate for 2024	Rural Library	\$1,003,463.05	\$0.443589407070	Port District	\$480,594.70	\$0.182168739808	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 their 2024 for 2025 levy limit worksheet for the Rural Library Taxing District next year.
Districts	Highest Lawful Levy	Levy Rate for 2024											
Rural Library	\$1,003,463.05	\$0.443589407070											
Port District	\$480,594.70	\$0.182168739808											

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
2	Levy the lessor of the levy limitations	The Assessor made the levy correction for the Clarkston School District and noted it on their 2023 for 2024 levy limit worksheet.	Completed	No.

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Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?						
3	City of Asotin EMS	<p>The Assessor implemented the overlevy correction of \$173 and used the correct HLL since 1985.</p> <p>The Assessor did not use the correct prior year's levy rate, as if the error had not occurred, when calculating the 2024 tax year levy limit. The correct levy rate for 2024 for 2025 taxes should be .446561766158.</p> <p>Below are the correct HLL and levy rate that must be carried forward to the 2024 levy calculations for 2025 taxes.</p> <table border="1" data-bbox="661 756 1451 867"> <thead> <tr> <th>District</th> <th>Highest Lawful Levy</th> <th>Levy Rate for 2024</th> </tr> </thead> <tbody> <tr> <td>City of Asotin EMS Levy</td> <td>\$48,696.12</td> <td>\$0.444979279036</td> </tr> </tbody> </table>	District	Highest Lawful Levy	Levy Rate for 2024	City of Asotin EMS Levy	\$48,696.12	\$0.444979279036	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 their 2024 for 2025 levy limit worksheet for the City of Asotin EMS Taxing District next year.
District	Highest Lawful Levy	Levy Rate for 2024								
City of Asotin EMS Levy	\$48,696.12	\$0.444979279036								