

**Whitman County Levy Audit Follow-up  
Status of Work Completed  
2024 Tax Year**

NOTE: Refer to our original levy audit issued in February 2024 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>Fire protection district statutory maximum rate limit</b>	The Whitman County Assessor (Assessor) completed the required actions as listed in the 2023 tax year levy audit report calculating the maximum rate limit for fire districts using a \$1.50 per \$1,000 assessed value rate.	Completed	No
2	<b>Cemetery District No. 2</b>	The Assessor increased Cemetery District No. 2's excess levy by \$30,000 correcting the underlevy from the 2023 tax year roll.	Completed	No
3	<b>Cemetery District No. 3</b>	<p>The Assessor completed the required actions as listed in the 2023 tax year levy audit correcting the district's regular levy.</p> <p>The Assessor was unable to implement the \$16,000 overlevy correction for the 2024 tax year because the voters did not approve an excess levy for this tax year.</p> <p>The November 2024 ballot contains a proposition where Cemetery District No. 3. is asking the voters to approve an excess levy in the amount of \$32,000 for tax years 2025 and 2026. If approved, the levy error correction must be implemented starting with the 2025 tax year.</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"> <li>• A copy of the 2025 tax year Whitman County Legislative Authority's levy request certification for the cemetery district's excess levy.</li> <li>• A copy of the Assessor's levy limit worksheet demonstrating the overlevy error correction.</li> </ul>
4	<b>Cemetery District No. 5</b>	The Assessor completed the 2024 levy limit calculations as if the error had not occurred in the prior year. Due to the timing of the 2023 tax year audit, the Assessor did not have time to coordinate the \$1,404 overlevy correction with the taxing district.	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"> <li>• A copy of the Assessor's 2025 tax year levy limit worksheet demonstrating the reduction of the \$1,404.00 overlevy error.</li> </ul>

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5	<b>Authorized increase over the district's prior year's levy</b>	The Assessor implemented the district's correct dollar and percentage increase over the prior year's levy.	Complete	No
6	<b>Cemetery District No. 6</b>	The Assessor completed the overlevy error correction of \$205,000 by reducing the voter approved excess levy of \$212,500 to \$7,500.	Completed	No
7	<b>Town of Colton</b>	The Assessor increased the Town of Colton's excess levy by \$30,000, correcting the underlevy from the 2023 tax year roll.	Completed	No
8	<b>Whitman County General and County Road levies</b>	The Assessor reduced both the County General levy and Road levy by the 2023 tax year overlevy amounts. The Assessor also calculated the 2024 tax year levy limitation using the correct prior year's levy information as if the errors had not occurred in the 2023 tax year.	Complete	No
9	<b>Town of Uniontown</b>	The Assessor completed the required actions as listed in the 2023 tax year levy audit report implementing the \$229.55 underlevy error correction for the Town of Uniontown.	Completed	No

Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	<b>State School Levy Part 1</b>	The Assessor continued to calculate an artificial 1% growth levy limit and statutory maximum rate limit for Whitman County's portion of the State School Levy.	Completed	No
2	<b>Date stamp receipt of information</b>	The documents the Assessor provided for this follow-up did not contain a date stamp indicating what day the documents were received.	Completed	No

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3	<b>Maintain independent files for levy limit documents</b>	It is unclear if the Assessor maintained a separate electronic storage system.	Completed	No