

**Franklin County Levy Audit Follow-up  
 Status of Work Completed  
 March 2025**

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

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Franklin County General Levy	The Franklin County Assessor (Assessor) implemented the \$164,282.25 overlevy error correction in the 2025 tax year levy limit calculations.	Completed	No
2	Fire district statutory maximum rate limit	The Assessor correctly calculated the statutory maximum rate limit for Fire District No. 2 using the levy rate of \$1.50 per \$1,000 assessed value.	Completed	No
3	Fire District No. 3	The Assessor implemented the \$41,964.18 underlevy error correction in the 2025 tax year levy limit calculations.	Complete	No
4	Tax roll certification	When the Assessor attempted to certify the 2025 tax year tax roll to the Franklin County Treasurer on January 15, 2025, they noticed the tax roll did not balance with their levy limit calculations. The Assessor contacted their software vendor, and a fix was not able to be implemented until January 23, 2025. The Assessor certified the tax roll to the Franklin County Treasurer on January 23, 2025.	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"> <li>• A certified copy of the 2026 tax roll to the Franklin County Treasurer.</li> </ul>

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Certification of levies to the assessor	<p>The Assessor examined the Levy Certification Requirements Property Tax Advisory in collaboration with the Franklin County Legislative Authority emphasizing the importance of meeting certification date deadlines and the necessity to certify specific levy amounts.</p> <p>Additionally, the Assessor invited their taxing districts to attend a levy workshop presented by Benton County Assessor to gain more knowledge of the levy process.</p>	Completed	No