

**Adams County Levy Audit Follow-up
 Status of Work Completed
 March 2020**

NOTE: Refer to our original levy audit issued in November 2017 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 Adams County Assessor (Assessor) provided the Department copies of her 2018, 2019, and 2020 tax roll certifications dated February 20, 2018, February 20, 2019, and February 7, 2020, respectively.</p> <p>The Assessor did not obtain a receipt from the Adams County Treasurer (Treasurer) when she certified the roll, nor were the certifications completed timely, on or before January 15 of each tax year.</p> <p>The Assessor stated she would have the Treasurer date stamp the 2021 tax year certification acknowledging receipt of the roll.</p> <p>The Assessor stated she is unable to certify the tax roll to the Treasurer until the levy process and tax roll balance with each other, and the Treasurer extracts the necessary data from their computer system to have the tax statements printed.</p> <p>The Assessor provided the Department copies of her 2018, 2019, and 2020 tax year Levy Sheet. This is the document she provides the Adams County Auditor as an abstract of the tax roll. The Department considers this portion of the certification process to be met.</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"> • A copy of the 2021 tax roll certification with a receipt taken from the Treasurer.

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2	Highest Lawful Levy	<p>The Department used the 2018 and 2019 tax year levy limit worksheets the Assessor provided our Research and Fiscal Analysis Division to verify what highest lawful levies that were carried forward for Fire District No. 2, and the City of Othello. The Assessor correctly carried forward the highest lawful levies, as noted in the 2017 Levy Audit Report, to the 2018 tax year levy calculations for both taxing districts.</p> <p>The Assessor did not carry forward the correct highest lawful levy to the 2019 tax year worksheet for Fire District No. 2. The Assessor should have used \$218,256 instead of \$222,996. Since the taxing district was limited to levying their budget request of \$180,000 this error did not result in an over or underlevy error for the 2019 tax year.</p> <p>The Assessor carried forward the correct highest lawful levy to the 2020 tax year worksheets for Fire District. No. 2 and the City of Othello.</p>	Completed	No