

**Asotin Levy Audit Follow-up
Status of Work Completed
November 21, 2017**

NOTE: Refer to our original levy audit issued in December 2016 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Highest Lawful Levies	The Assessor used the correct highest lawful levy amounts for the City of Asotin, City of Asotin Emergency Medical Services, and the City of Clarkston.	Completed	No
2	Statutory Maximum Rate for Cities Annexed to a Fire/Library District	The Assessor calculated the statutory maximum rate for the City of Asotin and the City of Clarkston correctly for the 2017 tax year.	Completed	No
3	Resolution Dollar Increase	The Assessor has contacted the City of Asotin, City of Asotin EMS, City of Clarkston, and Cemetery District No. 1 in writing, to inform them of the underlevy errors in their districts. She is currently working with the districts to determine if they wish to collect the underlevy amounts, and whether they intend to make the correction over a period of one, two, or three years.	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"> Copies of correspondence from the City of Asotin City of Asotin EMS, City of Clarkston, and Cemetery District No. 1, stating whether the district intends to collect their underlevy amounts. The districts must also state if the collection will be implemented over a period of one, two, or three years. Copies of the 2018 highest lawful levy worksheets for the City of Asotin, City of Asotin EMS, City of Clarkston, and Cemetery District No. 1.
4	Budget Certifications	The Assessor provided highest lawful levy worksheets for Fire District No. 1, Fire District No. 1 EMS, and the City of Clarkston. The levy amounts certified by the districts were used in the 2017 levy calculations.	Completed	No

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5	Clarkston School District No. 250	The overlevy correction requirement for the Clarkston School District No. 250 has been removed, due to additional information provided by the Assessor after the completion of the levy audit.	Completed	No
6	County General	<p>The Assessor provided the 2017 highest lawful levy worksheet, levy certification, and resolutions for the County General, Mental Health, and Veteran’s Relief were levied within the County General Fund.</p> <p>The Assessor has informed the county legislative authority of the overlevy error of \$60,149 for the County General. The district stated verbally, they intend to correct the error over a period of three years.</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 2018 highest lawful levy worksheet for the County General. • Copies of the levy certification and dollar and percentage of change resolution for the County General. • Copies of correspondence with the county legislative authority stating whether they wish to correct the overlevy error over a period of one, two, or three years.

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	\$5.90 and 1 Percent Constitutional Aggregate Limits	The Assessor stated she is now using the Department of Revenue's \$5.90 Aggregate and 1 Percent Constitutional limit forms.	Completed	No
2	New Construction and State Assessed Property Reports	The Assessor provided a spreadsheet she is using to track the new construction and a report for the state assessed property.	Completed	No
3	Highest Lawful Levy Worksheet	The Assessor is using the most current highest lawful levy worksheets.	Completed	No