

**Jefferson County Levy Audit Follow-up  
 Status of Work Completed  
 March 14, 2018**

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

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>Refund Certifications</b>	The Assessor provided a copy of the county general fund levy certification form for the 2017 tax year that included dollar amounts for refunds.	Completed	No
2	<b>Uniform Levy Rates</b>	The Assessor provided <i>Certification of Levy Reports</i> for Jefferson and Clallam Counties that include uniform levy rates for Fire District No. 8 and School District No. 323.	Completed	No

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	<b>Highest Lawful Levy Worksheets</b>	The Assessor provided worksheets for the 2017 tax year that demonstrate they are utilizing the Department of Revenue's most recent version of the highest lawful levy worksheet.	Completed	No
2	<b>Publications</b>	The Assessor provided their Abstract of Assessed Values for the 2017 tax year, that included the actual levy rates calculated for each taxing district.	Completed	No
3	<b>Certification of Value to Taxing Districts</b>	The Assessor stated they send preliminary values to the taxing districts prior to when budgets are due. In addition the Assessor provided their 2017 Abstract of Assessed Values to the Department, which serves as their certification of values to the taxing districts. The Abstract is published after the levy rate calculations are complete. The Department continues to recommend the Assessor certify final values to the taxing districts at least 12 working days before November 30.	Completed	No