

Jefferson County Levy Audit Follow-up
Status of Work Completed
June 17, 2021

NOTE: Refer to our original levy audit issued in December 2020 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Certifications of assessed values to taxing districts	Due to the timing of the 2020 Jefferson County Levy Audit, the Department of Revenue (Department) will follow-up on this requirement in 2022.	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"> • A copy of his certification of assessed values to the taxing districts, including both locally assessed values and state assessed utility values, for the 2021 assessment year/2022 tax year.

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	City of Port Townsend	<p>The Assessor implemented the Department’s recommended changes for the City of Port Townsend’s (CPT) statutory maximum levy rate calculation, on the 2020/2021 levy worksheet.</p> <p>To verify completion of this recommendation, the Department used the following information:</p> <ul style="list-style-type: none"> • The 2020/2021 levy calculation worksheet the Jefferson County Assessor (Assessor) provided to our Research and Fiscal Analysis Division. • The Assessor’s website 	Completed	No
2	Dollar and percentage of change resolution	Due to the timing of the 2020 levy audit, the Department will follow-up on this recommendation in 2022.	Pending Completion	<p>Yes</p> <p>To determine if the Assessor has met the recommendation, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • A copy of the CPT’s resolution for the 2022 tax year stating the dollar and percentage of increase from the previous year’s levy, if they authorize one.