

Lewis County Levy Audit Follow-up
Status of Work Completed
March 2021

NOTE: Refer to our original levy audit issued in December 2019 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Property Tax Levy Documentation Cover Letter	<p>The Assessor updated the cover letter by:</p> <ul style="list-style-type: none"> • Removing the statement, "Should a district's Levy Certification not be received by the Lewis County BOCC by that date, the Assessor will not have authority to levy for the district." • Removing the language requiring the district to sign and return the refund letter from the Lewis County Treasurer. <p>The revised 2020 document requires additional changes to ensure the taxing districts are provided accurate information regarding the levy certification process:</p> <ul style="list-style-type: none"> • RCW 84.52.020 does not provide an exception for ESD's to certify the school district's levy requests by November 30. ESD's are specifically referenced as a governing body that is required to complete the certification task no later than November 30. This statute excludes the City of Seattle and any other districts that have authority to levy their property tax request amounts directly to the county assessor. • When the assessment information being provided to the districts includes the current year's state assessed utility value, this information is not considered preliminary values per RCW 84.48.130's certification requirement. If the information does not contain the current year's utility value, then it is correct to consider the assessment information as preliminary. Notification of preliminary values does not meet the certification requirement in RCW 84.48.130. 	Pending Completion	<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 your 2021 cover letter sent to your taxing districts certifying their Assessed, State Utility, and New Construction Values.
2	City of Winlock	Calculated statutory maximum as stated in the audit starting with \$3.60 base rate and subtracted fire and library district rates.	Completed	No

**Lewis County Levy Audit Follow-up
 Status of Work Completed
 March 2021**

NOTE: Refer to our original levy audit issued in December 2019 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
3	Tax Roll Certification	The Assessor certified the completed tax rolls to the Lewis County Treasurer on January 13, 2002, taking a receipt from the Treasurer. The certification now includes the levy rate, total tax, and the certification language specified in the statute: <i>I,, assessor of county, state of Washington, do hereby certify that the foregoing is a correct list of taxes levied on the real and personal property in the county of for the year two thousand</i> <i>Witness my hand this day of, 20. . .</i> <i>. . . ., County Assessor</i>	Completed	No
4	Certification of Levies to Assessor	The Assessor was not provided a written certification of levies from the BOCC before certifying the tax roll. She did receive documentation of levy amounts and resolutions from BOCC prior to levy certification. The BOCC responded stating they have revised their directive to clarify that the Clerk must certify levies each year and must prepare a written record of the certification as soon as practicable after certifying.	Pending Completion	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 the 2021 Certification of Levies from the BOCC to the Lewis County Assessor.

Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Riverside Fire Authority	Provided 2020 tax year levy limitation worksheet for Fire District #17 showing third of three corrections and amount. Also provided 2021 tax year levy limitation worksheet for Cowlitz-Lewis Fire District #20 EMS levy showing the one year correction and amount.	Completed	No

**Lewis County Levy Audit Follow-up
 Status of Work Completed
 March 2021**

NOTE: Refer to our original levy audit issued in December 2019 for a complete explanation of each requirement.

Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
2	City of Centralia	Provided levy limitation worksheets for City of Centralia. Used highest lawful levy from their system rather than previous worksheets and did not override the calculations on the worksheet.	Completed	No