

**Lincoln County Levy Audit Follow-up  
 Status of Work Completed  
 April 2019**

NOTE: Refer to our original levy audit issued in December 2017 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>Lincoln County Fire District No. 6</b>	The Assessor recalculated the levy limit using the correct prior year's levy rate of 0.777564926845 and provided a copy of their worksheet showing the correction.	Completed	No
2	<b>Tax Roll Certification</b>	The Assessor did not certify their 2019 completed tax rolls to the Treasurer until February 15, 2019.	Pending Completion	<p>Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> <li>A copy of their 2020 completed tax roll to the Treasurer with a certified date on or before January 15, 2020.</li> </ul>

Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	<b>Highest Lawful Levy Worksheet</b>	The Assessor is now using the most current version of the Highest Lawful Levy form and will continue to do so.	Completed	No