

**Skagit County Levy Audit Follow-up
 Status of Work Completed
 July 1, 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	Certification of assessed values to taxing districts	Due to the timing of the 2020 Skagit 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 the Assessor’s certification of assessed values to the taxing districts, for the 2022 tax year.
2	Fidalgo Park and Recreation District	The Assessor provided the Department with the assessed values report he used to calculate the levy rates, for the 2021 tax year. He used the regular levy assessed value to calculate the levy rate for the Fidalgo Park and Recreation District, for the 2021 tax year. The statutory maximum rate limit was also calculated using the correct levy rate.	Completed	No

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Levy report labels	<p>The Assessor relabeled the school district maintenance and operations levies listed on the <i>Levy Rate Sheet</i> to reflect they are enrichment levies.</p> <p>The Department accessed the Assessor's website, the <i>Levy Rate Sheet</i> for the 2021 tax year lists enrichment levies.</p>	Completed	No
2	Notice of available refund levy	Due to the timing of the 2020 Skagit County Levy Audit, the Department will follow-up on this recommendation in 2022.	Pending Completion	<p>Yes</p> <p>To determine if the Assessor has implemented this recommendation, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • A copy of the Assessor's <i>Notice of Available Refund Levy</i> letter, for the 2022 tax year.