

**Wahkiakum Levy Audit Follow-up
 Status of Work Completed
 April 2021**

NOTE: Refer to our original levy audit issued in August 2018 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Budget Certification	The Wahkiakum County Legislative Authority certified levy request amounts to the Wahkiakum County Assessor (Assessor) for the 2020 tax year in Resolution No. 162-19 and 2021 tax year in Resolution No. 147-20.	Completed	No
2	Tax Roll Certification	<p>The Assessor timely certified the 2020 and 2021 tax year tax rolls to the Wahkiakum County Treasurer (Treasurer), taking a receipt from the Treasurer.</p> <p>Rather than provide the Wahkiakum County Auditor (Auditor) with an abstract of the 2020 and 2021 tax year tax rolls, he provided the Auditor with a copy of his 2019 and 2020 assessment year Abstract of Assessed Values report.</p>	Pending	<p>Yes</p> <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 the abstract of the 2021 tax roll to the Auditor. The abstract of the tax roll must include a listing of all taxing districts, the amounts levied on behalf of the district, and the levy rates. The abstract of the tax roll may be identical to the Certification of Levies Report he used to certify the tax roll to the Treasurer.
3	Statutory Maximum Rates	The Assessor provided DOR copies of his 2019 and 2020 tax years levy limit worksheets in which the correct statutory maximum levy rates were used.	Completed	No

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4	County General Levy	The Assessor did not use the corrected highest lawful levy for the County General levy as directed in the 2018 Levy Audit Report, nor did he carry forward the correct prior year's levy rate to increase the Wahkiakum County General levy due to increases for new construction, utility valuation, etc.. The Assessor's current method of calculating the levy limit for the Wahkiakum County levy is excluding the earmarked funds from the one percent growth under RCW 84.55.010.	Pending	<p>Yes</p> <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 the 2022 tax year levy limit worksheet for the Wahkiakum County General levy. This worksheet must include a highest lawful levy since 1985 amount of \$649,586.70 and last year's levy rate of \$1.478540785250. • The Wahkiakum County General levy worksheet must include the total levy amount and levy rate for the following earmarked funds: <ul style="list-style-type: none"> ○ Wahkiakum County Current Expense ○ Wahkiakum County Veterans' Assistance ○ Wahkiakum County Mental Health <p>The total levy amount for the three earmarked funds must balance back to the total Wahkiakum County General levy.</p> • Copy of the 2022 tax year levy certification resolution for the Wahkiakum County General Fund. This document will demonstrate the amount of funds the Wahkiakum County Legislative Authority wishes to levy for their General Levy and break down of funds for the earmarked levies.

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5	Certification of Assessed Value to Taxing Districts	The Department requested the Assessor provide copies of his certification of assessed values to the taxing districts for the 2020 and 2021 tax years. He responded that he did not provide such certification because the tax roll was certified in late November for both years.	Pending	Yes To determine if the Assessor has met the requirement, the Department expects the Assessor to provide: <ul style="list-style-type: none"> • Copies of this 2021 assessment year certification of assessed values, including both locally and state assessed values, to his taxing districts. This certification of assessed values is required under RCW 84.48.130, regardless of the timing of any other certification requirements. This certification should be completed once the Assessor has apportioned the current year's state assessed utility values to the various taxing districts.