

**Yakima County Levy Audit Follow-up  
 Status of Work Completed  
 February 2022**

NOTE: Refer to our original levy audit issued in June 2021 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>Annexation levy limit calculations</b>	<p>They Yakima County Assessor (Assessor) implemented the levy error correction, reducing the 2022 tax year levy amount by \$10,681.99.</p> <p>No taxing districts in Yakima County annexed territory into their district for the 2022 tax year. The Property Database Manager stated the annexation calculation when determining a levy's levy limit has been corrected and the error will not occur in the future.</p>	Completed	No
2	<b>Flood control zone district statutory maximum rate limit</b>	<p>The Assessor calculated the Yakima County Flood Control District's statutory maximum using the correct levy rate of \$0.50 per \$1,000 assessed value.</p>	Completed	No

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<p>3</p>	<p><b>Certification of assessed value to taxing districts</b></p>	<p>The Assessor stated he provided his taxing districts with certifications on September 22, 2021, October 19, 2021, December 15, 2021, and a final certification on January 27, 2022.</p> <p>The Assessor provided the Department with the following files:</p> <ul style="list-style-type: none"> <li>• 2021 Preliminary Estimates for the taxing districts. This report is not dated, nor does it contain the district’s state assessed utility value.</li> <li>• Final Merge Letter – These letters are dated October 19, 2021. They do not include the district’s state assessed utility value.</li> <li>• Preliminary Levies with State – These worksheets are not dated. They do include the district’s total assessed value along with the state assessed utility values.</li> <li>• Yakima County Final Regular Certification – These worksheets include the final levy limitation calculations and contain the district’s total taxable value and state assessed utility values.</li> </ul> <p>None of these records reference the information is being certified to the taxing district as required in RCW 84.48.130.</p> <p>The Assessor’s Property Database Manager confirmed that the Preliminary Levies with State worksheets were provided to the taxing districts on December 15, 2021. This would have been shortly after the Assessor received the state assessed utility values from the Department.</p> <p>The Assessor commented that he does not typically receive the state assessed utility values from the Department prior to the time the taxing districts are required to certify their levy requests on November 30. While this may be a true statement, it does not relieve the Assessor from completing this certification process once the valuations are known.</p>	<p>Pending Completion</p>	<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"> <li>• A certified and dated document provided to the taxing districts listing both the 2022 assessment year locally and state assessed utility values once the state assessed utility values have been received by the Assessor and apportioned to the individual taxing districts.       <ul style="list-style-type: none"> <li>○ As stated in the June 2021 audit report, this task can be completed by providing the districts with a copy of the Certified Values report, WA 01111, once the state assessed utility values have been apportioned to the taxing districts.</li> </ul> </li> </ul>
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		<p>The Assessor also asked how this requirement can be completed in time for the taxing districts to use the information during their budget setting processes. This requires all the property tax tasks to be completed timely. Those tasks and deadlines can be found on the <a href="#">Property Tax Calendar</a>.</p>		

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	<b>Taxing district education</b>	<p>The preliminary levy limit worksheets and letter dated October 19, 2021, provides district specific information to help the districts with their budgeting process.</p> <p>The Assessor stated he has always and continues educating taxing districts. Staff turnover at districts and smaller districts with limited staff make for problems when basic information is needed, and the understanding of levies is severely limited.</p>	Completed	No