

**Lewis County Levy Audit Follow-up  
 Status of Work Completed  
 August 22, 2023**

NOTE: Refer to our original levy audit issued in November 2022 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>Certification of assessed value to taxing districts</b>	The Lewis County Assessor (Assessor) provided the Department of Revenue (Department) with the cover letters included when certifying the assessed values to the taxing districts for the 2023 tax year. The letters are updated and no longer include incorrect information.	Completed	No
2	<b>City of Morton</b>	The Assessor contacted the City of Morton with regards to the overlevy error of \$2,145 and made the appropriate correction in the levy calculations for the 2023 tax year, as directed in the Department's 2022 Lewis County Levy Audit Report.	Completed	No
3	<b>Statutory maximum levy rate for cities and towns annexed to a fire/library district</b>	The Assessor used the correct levy rate for the library district to calculate the statutory maximum levy rate for the Cities of Centralia, Morton, and Winlock.	Completed	No
4	<b>1 percent constitutional limit</b>	The Assessor included State School Levy Part 1 and Part 2 when verifying the 1 percent constitutional aggregate limit for the 2023 tax year.	Completed	No

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	<b>Levy Certification Form</b>	The Assessor used the most current version of the Department's Levy Certification Form for the 2023 tax year.	Completed	No
2	<b>Assessor's reports</b>	The Assessor corrected the title of State School Levy Part 2 in their yearly tax booklet on the Lewis County website.	Completed	No