

**Whitman County Levy Audit Follow-up  
 Status of Work Completed  
 November 17, 2017**

NOTE: Refer to our original levy audit issued in November 2016 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>Tax Roll Certification</b>	<p>The Assessor provided his certification to the Whitman County Treasurer (Treasurer), dated February 2, 2017. The certification did not include the Treasurer's verification of receipt.</p> <p>The Assessor will continue to work toward meeting the January 15 certification date.</p>	Pending Completion	<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 copy of the 2018 tax roll certification to the Treasurer, dated on or before January 15, that includes the Treasurer's verification of receipt. (RCW 84.52.080)</li> <li>• A copy of the abstract of the tax roll provided to the Whitman County Auditor, listing the levy rates and extension of the taxes for the 2018 tax roll.</li> </ul>
2	<b>Budget and Levy Certifications</b>	<p>The county legislative authority did not certify to the Assessor the budgets or budget estimates for each taxing district within the county, for the 2017 tax year.</p> <p>The Assessor stated they have reminded the taxing districts they need to certify their budgets and resolutions to the county legislative authority, and will follow up with another reminder.</p> <p>The Assessor stated he will ask the county legislative authority to provide a certification to the Assessor, listing the budgets or budget estimates they receive from the taxing districts within the county.</p>	Pending Completion	<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 certification, dated on or before November 30, from the county legislative authority to the Assessor listing the budgets or budget estimates requested by each taxing district within the county.</li> </ul>

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3	<b>Resolutions</b>	<p>The Assessor stated they have informed the Port of Whitman (Port) and the County Commissioners (CC) of the requirement to have a separate dollar and percentage of change resolution.</p> <p>The Port and the CC continued to include their levy certification and resolution in one document, for the 2017 tax year.</p> <p>The Assessor will remind these taxing districts again of the requirement.</p>	Pending Completion	<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 copy of a resolution for the 2018 tax year (separate from the levy certification) that states the dollar and percentage of change from the previous year's levy for the County General, Road, and the Port of Whitman County, if those districts wish to levy more than the prior year, in addition to new construction, construction of wind, solar, biomass and geothermal facilities, improvements, state assessed property, and refunds.</li> <li>• A copy of the levy certifications for the 2018 tax year for the County General, Road, and the Port of Whitman County.</li> </ul>
4	<b>Statutory Maximum Rate for Cities Annexed to a Fire and/or Library District</b>	The Assessor provided the 2017 highest lawful levy worksheets for the cities/towns of Albion, Colton, Oakesdale, and Rosalia that used the correct statutory maximum rates.	Completed	No
5	<b>Town of Rosalia</b>	The Assessor provided the 2017 highest lawful levy worksheet for the Town of Rosalia that includes the correction of the underlevy error of \$676.67.	Completed	No
6	<b>Pullman Metropolitan Park</b>	The Assessor provided the 2017 highest lawful levy worksheet for the Pullman Metropolitan Park with the correct statutory maximum rate of \$.75.	Completed	No

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7	<b>Fire District No. 4 Emergency Medical Services</b>	<p>Fire District No. 4 did not have an Emergency Medical Services Levy (EMS) in 2017, so the Assessor could not make the overlevy correction of \$114.57.</p> <p>Fire District No. 4 voters approved a permanent Emergency Medical Services Levy (EMS), with collection beginning in 2018.</p>	Pending Completion	<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 copy of the corrected 2016 highest lawful levy worksheet for Fire District No. 4 EMS.</li> <li>• A copy of the 2018 highest lawful levy worksheet for Fire District No. 4 EMS, showing the correction.</li> <li>• A copy of the Fire District No. 4 EMS levy certification.</li> <li>• Copies of correspondence with Fire District No.4 that states whether the district chooses to correct the error in one or two years.</li> <li>• Statute requires a levy error correction be made within a period of three years subsequent to the date of discovery. This limits the correction to a 100 percent correction in 2018, or a 50 percent correction in 2018 and 2019.</li> </ul>
8	<b>Fire District No. 6 M&amp;O Excess Levy</b>	The Assessor provided the 2017 highest lawful levy worksheet that includes the correction of the \$782.92 underlevy for Fire District No. 6.	Completed	No

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9	<b>Clarkston School District No. 185</b>	<p>The Assessor did not levy the rate certified to him by the Asotin County Assessor for School District No. 185.</p> <p>The Assessor provided the 2017 certification of the levy rate for Clarkston School District No. 185, received from the Asotin County Assessor. The document certifies a rate of \$3.660510349885, the Assessor levied a rate of \$3.66051035.</p> <p>The Assessor stated he will continue to work with Asotin County with regards to the number of decimals his computer software will accommodate.</p>	Pending Completion	<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 copy of the 2018 levy rate certification to the Assessor by the Asotin County Assessor, for Clarkston School District No 185.</li> <li>• A copy of the certification to the Whitman County Treasurer of the 2018 tax roll.</li> </ul>
10	<b>Fire District No. 12 Emergency Medical Services</b>	The Assessor provided a 2017 levy certification, and dollar and percentage of change resolution for the Fire District No. 12 EMS levy.	Completed	No

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	<b>Stop Changes to Assessed Value During the Levy Process</b>	The Assessor stated they are locking the computer system for value changes when they begin the levy process to prevent changes in assessed value during the levy calculation process.	Completed	No