

**Walla Walla County Levy Audit Follow-up
 Status of Work Completed
 April 26, 2019**

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

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	City of Waitsburg	The Walla Walla County Assessor (Assessor) provided the Department of Revenue (Department) with the City of Waitsburg levy calculation worksheet, for the 2019 tax year. The Assessor used the correct statutory maximum levy rate to calculate the statutory maximum dollar amount for the district.	Completed	No
2	Tax Roll Certification	<p>The Assessor certified the 2019 tax roll to the Walla Walla County Treasurer (Treasurer) on January 16, 2019, after the January 15 deadline, required by statute.</p> <p>The Assessor's certification is dated January 16, 2018, this appears to be a typographical error. The Treasurer signed in receipt on January 16, 2019.</p> <p>The certification did not include the real and personal property values or levy rates for each taxing district. The Assessor's certification of the tax roll to the Treasurer must contain: real and personal property values, total tax amounts, and levy rates for each taxing district, in addition to certification language.</p> <p>The Assessor provided an abstract of the 2019 tax roll to the Walla Walla County Auditor.</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"> • A copy of the Assessor's certification of the tax roll to the Treasurer, for the 2020 tax year.

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Highest Lawful Levy Worksheet	The Assessor used the most current version of the highest lawful levy form to calculate the levy rates, for the 2019 tax year.	Completed	No
2	Certification of Budget Amounts by County Legislative Authority	The Assessor provided the Department with Resolution No. 18 290. The resolution serves as the county legislative authority's certification to the Assessor, of the taxing districts budgets, for the 2019 tax year. The budget amounts for each school district levying property tax were included in the resolution.	Completed	No
3	Port of Walla Walla	The Assessor provided the Department with a copy of the levy certification authorized by the Port of Walla Walla, for the 2019 tax year. The certification lists the dollar amount the district authorized for the levy of refunds.	Completed	No