

**Douglas County Levy Audit Follow-up
 Status of Work Completed
 February 2020**

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

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Tax Roll Certification	<p>The Douglas County Assessor (Assessor) began the tax roll certification process during the morning of January 15, 2020, as referenced in their District Listing report. Due to an extended power outage at the courthouse, the Douglas County Legislative Authority closed the courthouse in the afternoon on January 15, 2020. This closure made it impracticable for the Assessor to certify the tax roll to the Douglas County Treasurer (Treasurer) on January 15, 2020. The Assessor certified the tax roll to the Treasurer on the following day once power was restored to the courthouse on January 16, 2020. The Department considers this a timely certification.</p>	Completed	No
2	Cemetery District No. 3	<p>The Assessor provided the Department with a copy of his Cemetery District No. 3's 2020 tax year levy calculation worksheet. The Assessor applied the correct limit factor to the 2020 tax year levy calculations, but he did not use the corrected highest lawful levy for the district as referenced in the Department's Status of Work Completed follow-up dated March 22, 2019.</p> <p>While this did not result in an over or underlevy amount for the district, the Assessor is not tracking the correct highest lawful levy since 1985 for the district.</p> <p>The Assessor is require to:</p> <ul style="list-style-type: none"> • Use the correct highest lawful levy amount \$3,324.25, provided in Appendix A, to calculate the district's levy limit for the 2021 tax year. 	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 2021 tax year levy calculation worksheet for Cemetery District No. 3.

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4	Bridgeport School District No. 75J and Coulee-Hartline School District No. 151J	<p>The Assessor provided the Department with the necessary information documenting the use of a uniform levy within the Bridgeport and Coulee-Hartline school districts.</p> <p>The Assessor did not provide the Department with any correspondence regarding the 2018 tax year underlevy of \$258 for the Bridgeport School District. The district did not levy a 2020 tax year capital project levy, nor did the district request the voters to approve this type of levy in the February 2020 election. If the voters do not approve a capital project levy to be levied in the 2021 tax year, the three year limitation to correct the 2018 tax year error will have passed and the Assessor cannot implement the correction.</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"> The 2021 levy certification for the Bridgeport School District. If the district certified an amount for a capital improvement project levy, the Assessor must provide a copy of their levy limit worksheet demonstrating they implemented the \$258 underlevy error correction, unless the Assessor has documentation from the district stating they do not want to implement the correction.

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Appendix A

Levy Limit Calculation for District: Cemetery District No. 3											
Assmt Taxes	Highest	Limit	Highest	State Assd	Tax Added	Annexed	Tax Added	Levy	Assd	Stat	<input type="checkbox"/> Annexed to Library?
Year Due	Lawful Levy	Factor	Lawful plus	New Const	for	Value	for	Limit	Value	Rate	<input type="checkbox"/> Annexed to Fire?
	Since 1985*		Increase		State Assd		Annex.			Max.	<input type="checkbox"/> Firemen's Pension?
					New Const						<input type="checkbox"/> Lid Lift?
2019 2020	3,280.59	101.00000%	3,313.40	183,028	10.85	0	0.00	3,324.25	44,085,752	0.112500000000	
Actual Levy:							Summary of Levy Limits:				
Assmt Taxes	Previous	Lesser of	Previous Yr's	Tax Added	Tax Added	Authorized	Refund	Certified	Limit Per	Levy Limit	Authorized
Year Due	Year's	Resolution's \$ or %	Levy plus	for	for	Levy by Res.		Budget	Stat. Rate	Plus Refund	Levy By Res.
	Levy		Increase	State Assd	Annex.				Maximum		Plus Refund
				New Const							
2019 2020	2,751.39	\$0.00	2,751.39	10.85	0.00	2,762.24	0.00	2,770.00	4,959.65	3,324.25	2,762.24
Assmt Taxes	Current Year's	Levy Correction	Total Levy	Actual	Actual Levy	Correct	Over/Under	New Highest	Levy Rate	Without Levy	
Year Due	Max Levy		w/ Correction	Amount	Rate	Levy Rate	Levy	Lawful Levy Since	Error or Levy	Error Correction	
				Levied				1985			
2018 2019					.0593054626						
2019 2020	2,762.24	0.00	2,762.24	2,762.24	.062656070832	.062656070832	0.00	3,324.25	0.062656070832		