

**Yakima County Levy Audit Follow-up
 Status of Work Completed
 March 2023**

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? |
|-------------|---|---|--------------------------------|--|
| 3 | Certification of assessed values to taxing districts | <p>The Yakima County Assessor (Assessor) did not certify the 2022 assessed values, locally assessed and state assessed utility values, to the taxing districts following receipt of the certified state assessed utility values from the Department of Revenue (Department) on November 28, 2022.</p> <p>The Assessor provided the Department with copies of letters dated September 16, 2022, and November 16, 2022, with estimated levy information to the taxing districts as documentation satisfying this requirement. The estimated levy limitation worksheet includes the district’s “Current Tax Base.” A footnote states the current tax base “includes new construction, annexation properties, and <i>finalized state assessed amounts.</i>”</p> <p>Both Assessor’s levy estimates occurred prior to the receipt of Department’s 2022 assessment year certification, thus the “Current Tax Base” could not include the finalized 2022 assessment year state assessed utility amounts.</p> <p>The Assessor’s current communication with the taxing districts is great customer service to assist the districts in their budgeting process, but it does not satisfy the requirement in RCW 84.48.130. This statute requires county assessors to certify the total assessed value of property once they have received the current year’s state assessed utility values from the Department.</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"> • A document certifying both the 2023 assessment year locally assessed values and state assessed values following receipt of the utility values from the Department. |