

**Okanogan County Levy Audit Follow-up
Status of Work Completed
February 25, 2022**

NOTE: Refer to our original levy audit issued in September 2021 for a complete explanation of each requirement.

| Requirement | Topic | Work Completed on Requirement | Completed / Pending Completion | Future Follow-up? |
|-------------|---|---|--------------------------------|---|
| 1 | Certification of assessed values to taxing districts | <p>The Okanogan County Assessor (Assessor) certified total assessed values to the taxing districts on January 31, 2022, after completing the levy rate calculations.</p> <p>The Department of Revenue (Department) certified the state assessed utility values, for the 2021 assessment year, to the Assessor on November 5, 2021. The Assessor should provide the certification of assessed values to the taxing districts as soon as possible after receipt of the state assessed utility values from the Department. Taxing districts use this information in their budget planning.</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 assessed values to the taxing districts, for the 2023 tax year. |
| 2 | Levy certification amount | The Assessor corrected the levy errors listed in the Department's 2021 Okanogan County Levy Audit Report for the following taxing districts: City of Brewster, City of Pateros, and Fire District No. 6. | Completed | No |
| 3 | 1 Percent constitutional limit | The Assessor added the State School Levy Part 2 to the 1 percent constitutional limit verification, for the 2022 tax year. | Completed | No |
| 4 | Town of Nespelem | The Assessor corrected the Town of Nespelem highest lawful levy amount for the 2021 tax year and carried forward the correct highest lawful levy, for the 2022 tax year. | Completed | No |

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| Recommendation | Topic | Work Completed on Recommendation | Completed / Pending Completion | Future Follow-up? |
|----------------|--|---|--------------------------------|-------------------|
| 1 | Certification of levy request amounts | <p>The Assessor provided written and verbal guidance to the Okanogon County Commissioners (Commissioners) with regards to the levy certification process.</p> <p>The Assessor provided the Department with the Commissioner’s <i>Record of Proceedings</i> from their meeting on October 11, 2021. The meeting topics include a discussion with the Assessor regarding levy timeliness. In addition, the Assessor provided written guidance to the Commissioners, dated October 11, 2021.</p> | Completed | No |
| 2 | Uniform levy rates | <p>The Assessor contacted the North Central Library District and requested the district certify a levy rate with ten digits past the decimal point, instead of the 12 digits used in past years. The district certified a 10-digit levy rate, for the 2022 tax year.</p> <p>Some counties have software that will not accept a 12-digit levy rate. Certifying a 10-digit levy rate ensures the adjoining counties can enter the same levy rate.</p> | Completed | No |