

**Chelan Levy Audit Follow-up
 Status of Work Completed
 April 2020**

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	Tax Roll Certification	<p>The Chelan County Assessor (Assessor) did not certify the 2020 tax year tax roll to the Chelan County Treasurer (Treasurer) or abstract of the roll to the Chelan County Auditor (Auditor) on or before January 15, 2020.</p> <p>The Assessor continued to provide the Treasurer and Auditor with a copy of her Certification of 2019 Levies for 2020 Tax, Resolution 2020-11, dated January 16, 2020. This document references it is completed pursuant to RCW 84.52.080, certifying the tax roll to the Board of Chelan County Commissioners by the Chelan County Assessor.</p> <p>RCW 84.52.080 requires the Assessor to certify the tax roll to the Treasurer and an abstract of the roll to the Auditor, not county legislative authority, on or before January 15, 2020.</p> <p>The Assessor must certify the tax roll to the Treasurer on or before January 15, taking a receipt from the county treasurer.</p>	Pending completion	<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 2021 tax year tax roll certified to the Treasurer, along with a receipt of acknowledgement from the Treasurer.

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4	City of Chelan	<p>The Assessor stated they calculated the City of Chelan’s 2020 tax year statutory maximum levy limit with a rate of \$2.3016586983 per \$1,000 assessed value. The correct 2020 tax year statutory maximum levy rate is \$2.3810062079 per \$1,000 assessed value.</p> <p>The City of Chelan is annexed to Fire District No. 7 and North Central Regional Library districts. When this occurs, the city’s statutory maximum levy rate equals \$3.60 less Fire District No. 7’s actual levy rate, \$0.8495960592, less North Central Regional Library’s actual levy rate, \$0.3693977329, for a levy rate of \$2.3810062079. The City of Chelan does not have a fire fighters’ pension fund.</p> <p>The Assessor acknowledged that they did not calculate a new 2020 tax year statutory maximum levy rate for the district, but they will complete the correct calculations for the 2021 tax year. This error did not result in an over or underlevy for the city as they were not limited by the statutory maximum levy rate.</p>	Pending completion	<p>To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • Screen print of the 2021 tax year levy limitations for the City of Chelan displaying the city’s statutory maximum levy rate. • The 2021 tax year certified levy rates for Fire District No. 7 and North Central Regional Library.

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5	City of Wenatchee	<p>The Assessor provided the Department computer screen prints of the 2020 tax year levy limitations for the City of Wenatchee. The Assessor used an incorrect levy rate of \$2.0297661592 per \$1,000 assessed value for the district’s statutory maximum levy rate. The 2020 tax year maximum statutory levy rate for the city is \$2.1042697453 per \$1,000 assessed value.</p> <p>The City of Wenatchee is annexed into Fire District No. 1 and North Central Regional Library District, and has a fire fighters’ pension fund. When this occurs, the city’s statutory maximum levy rate equals \$3.60 less Fire District No. 1’s actual levy rate, \$1.3513325218, less North Central Regional Library’s actual levy rate, \$0.3693977329, plus \$0.225 for the fire fighters’ pension fund, for a levy rate of \$2.1042697453.</p> <p>The Assessor acknowledged that they did not calculate a new 2020 tax year statutory maximum levy rate for the district, but they will complete the correct calculations for the 2021 tax year. This error did not result in an over or underlevy for the city as they were not limited by the statutory maximum levy rate.</p>	Pending completion	<p>To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • Screen print of the 2021 tax year levy limitations for the City of Wenatchee displaying the city’s statutory maximum levy rate. • The 2021 tax year certified levy rates for Fire District No. 1 and North Central Regional Library.