

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

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?
1	<b>Certification of levy request amounts</b>	<p>The Douglas County Assessor (Assessor) received a timely certification of levy amounts from the county legislative authority, for the 2022 tax year.</p> <p>The Assessor updated the message to taxing districts explaining the certification process for levy request amounts, for the 2022 tax year.</p>	Completed	No
2	<b>Fire District No. 8</b>	<p>The Assessor included refund levy amounts, certified by the taxing districts, when calculating the levy limitations for the 2022 tax year.</p>	Completed	No
3	<b>\$5.90 and 1 percent constitutional aggregate limits</b>	<p>The Assessor included all tax code areas within the county when verifying the \$5.90 aggregate and 1 percent constitutional limits, for the 2022 tax year.</p> <p>The higher of the real and personal property ratios was used to calculate the maximum effective rate for the 1 percent constitutional limit, for the 2022 tax year.</p>	Completed	No

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	<b>Uniform levy rates</b>	<p>The Assessor continued working with the software vendor and resolved the issue with levy rate entry.</p> <p>The Assessor levied a rate including ten-digits past the decimal point, as certified by the North Central Regional Library District.</p>	Completed	No
2	<b>Certification of assessed values to taxing districts</b>	The Assessor provided final assessed values to taxing districts, for the 2021 assessment year, immediately after receiving the certification of state assessed utility values from the Department of Revenue.	Completed	No