

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

NOTE: Refer to our original levy audit issued in November 2022 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Highest lawful levy	The Whitman County Assessor (Assessor) continued to calculate the wrong highest lawful levy for the Town of Oakesdale. The Assessor calculated the highest lawful levy to be \$81,822.37 for the 2023 tax year when the correct highest lawful levy should have been \$62,349.82.	Pending Completion	Yes To determine if the Assessor has met the requirement, the Department expects the Assessor to provide: <ul style="list-style-type: none"> • Copy of their 2023 for 2024 levy limitation worksheet for the Town of Oakesdale.
2	Statutory maximum levy limitation	The Assessor used the correct statutory maximum levy rate for the Port of Whitman taxing district at \$.45 instead of \$.50 for the 2023 tax year.	Completed	No
3	Tax roll certification	The 2023 tax roll was certified by the Assessor on January 12, 2023, which is before the deadline of January 15, 2023.	Completed	No

Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Calculate highest lawful for all taxing districts	The Assessor calculated the taxing districts highest lawful levy even when the district is not requesting to levy for their general levy.	Completed	No