

**Asotin County Levy Audit Follow-up
Status of Work Completed
February 2025**

NOTE: Refer to our original levy audit issued in July 2023 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?						
1	Highest lawful levy	<p>The Assessor did not implement the correct Highest Lawful Levy for 1985 when calculating the 2025 levy limitations. This did not result in an incorrect levy amount.</p> <p>Below are the correct HLL and levy rates that the Rural Library and Port District should be using for the 2025 for 2026 taxes.</p> <table border="1"> <thead> <tr> <th>Districts</th> <th>Highest Lawful Levy</th> <th>Levy Rate for 2025</th> </tr> </thead> <tbody> <tr> <td>Rural Library</td> <td>\$1,025,029.17</td> <td>\$0.402484838950</td> </tr> </tbody> </table>	Districts	Highest Lawful Levy	Levy Rate for 2025	Rural Library	\$1,025,029.17	\$0.402484838950	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 their 2025 for 2026 levy limit worksheet for the Rural Library Taxing District next year.
Districts	Highest Lawful Levy	Levy Rate for 2025								
Rural Library	\$1,025,029.17	\$0.402484838950								

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?						
3	City of Asotin EMS	<p>The Assessor did not implement the correct Highest Lawful Levy for 1985 when calculating the 2025 levy limitations. This did not result in an incorrect levy amount.</p> <p>Below are the correct HLL and levy rate that must be carried forward to the 2025 levy calculations for 2026 taxes.</p> <table border="1"> <thead> <tr> <th>District</th> <th>Highest Lawful Levy</th> <th>Levy Rate for 2025</th> </tr> </thead> <tbody> <tr> <td>City of Asotin EMS Levy</td> <td>\$49,248.00</td> <td>\$0.441411288739</td> </tr> </tbody> </table>	District	Highest Lawful Levy	Levy Rate for 2025	City of Asotin EMS Levy	\$49,248.00	\$0.441411288739	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 their 2025 for 2026 levy limit worksheet for the City of Asotin EMS Taxing District next year.
District	Highest Lawful Levy	Levy Rate for 2025								
City of Asotin EMS Levy	\$49,248.00	\$0.441411288739								