

**Wahkiakum County Levy Audit Follow-up
 Status of Work Completed
 March 2024**

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

| Requirement | Topic | Work Completed on Requirement | Completed / Pending Completion | Future Follow-up? |
|-------------|---|--|--------------------------------|-------------------|
| #1 | Wahkiakum County General Levy | The Wahkiakum County Assessor (Assessor) used the correct highest lawful levy since 1985 when calculating the 2024 tax year levy limit for the Wahkiakum County (County) General levy. The Assessor also applied the correct prior year's levy rate to increase the County General levy's due to new construction. | Completed | No |
| #3 | Certification of assessed values to taxing districts | The Assessor timely certified the local and state assessed values to the taxing districts on November 9, 2023. | Completed | No |
| #4 | 1 Percent constitutional limit | The Assessor included the levy rate for Part 2 of the State School levy when verifying this limitation for the 2024 tax year. | Completed | No |