

**Clark County Levy Audit Follow-up
 Status of Work Completed
 September 1, 2023**

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

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Timber Assessed Value (TAV)	The Clark County Assessor (Assessor) correctly calculated the average assessed value per acre of private forestland for the TAV for the 2023 tax year.	Completed	No
2	Wholly unimproved parcels	The Assessor identified wholly unimproved parcels and removed them from the tax base for fire district general levies for the 2024 tax year.	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"> • A list of the wholly unimproved parcels removed from fire district general levies, for the 2024 tax year. The Department will access the Assessor's website to verify the tax code area changes.
3	City of Woodland	The Assessor did not levy the rate for the City of Woodland certified by the Cowlitz County Assessor, for the 2023 tax year.	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"> • A copy of the Cowlitz County Assessor's certification of the City of Woodland levy rate to the Assessor for the 2024 tax year. • A copy of the Assessor's certification of the tax roll to the Clark County Treasurer for the 2024 tax year.