

**Whatcom County Levy Audit Follow-up  
Status of Work Completed  
April 30, 2024**

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

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>\$5.90 and 1% constitutional aggregate limits</b>	<p>The Whatcom County Assessor (Assessor) documented a new levy procedure to double check the levy rates included in the \$5.90 and 1% aggregate limit verifications match the rates used to generate the tax roll.</p> <p>The Assessor provided the Department of Revenue (Department) with their \$5.90 and 1% aggregate limit verifications for the 2024 tax year.</p>	Completed	No
2	<b>Blaine-Birch Bay Park and Recreation District</b>	<p>The Department's 2023 Whatcom County Levy Audit Report requires the Assessor to calculate the statutory maximum levy dollar amount for the Blaine-Birch Bay Park and Recreation District using the voter approved maximum levy rate.</p> <p>Since the district did not have a voter approved regular levy for the 2024 tax year, the Department will follow-up in the 2025 tax year.</p>	Pending Completion	Yes

Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	<b>Chuckanut Community Forest Park and Recreation District</b>	The Board of Commissioners of the Chuckanut Community Forest Park and Recreation District dissolved the district, effective September 21, 2023.	Completed	No