

**Whatcom County Levy Audit Follow-up
 Status of Work Completed
 March 10, 2021**

NOTE: Refer to our original levy audit issued in September 2020 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Certification of assessed values to taxing districts	<p>The Whatcom County Assessor (Assessor) certified local and state assessed values, for the 2021 tax year, to the taxing districts on multiple dates. The earliest certification date was December 31, 2020.</p> <p>The Assessor stated she was unable to certify the assessed values to the taxing districts timely, for the 2021 tax year, due to the challenges of COVID-19 and it being the first year current staff have carried out many of the statistical revaluation duties.</p> <p>The Assessor has a plan in place to certify timely for the 2022 tax year.</p>	Completed	No
2	Certification of levies to assessor	The Assessor provided the Department of Revenue (Department) with the Whatcom County Legislative Authority's certification to her of the levy amounts for each taxing district, for the 2020 tax year. (Resolution No. 2020-052, dated November 24, 2020.)	Completed	No

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	City of Lynden	The Assessor provided all of the Whatcom County taxing districts with information regarding the dollar and percentage of increase resolution requirements, on October 6, 2020.	Completed	No
2	School District Enrichment Levies	The Assessor updated the labels for enrichment levies on her letters and in the Tax Book posted on the website, for the 2020 tax year.	Completed	No