

**Garfield County Board of Equalization Review Follow-up  
 Status of Work Completed  
 March 2024**

NOTE: Refer to our original report issued in December 2022 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>Forms</b>	The Board of Equalization (Board) has updated all petition forms that are provided by the Department of Revenue (Department). The Board will also check back each year to make sure they are providing the most current versions.	Completed	No.
2	<b>Hearing Notice</b>	The Board has created a hearing notice form that will be provided to all appellants at least twenty-two business days prior to the scheduled hearing.	Completed	No.
3	<b>Record of hearing</b>	The Board did not have any hearings during the 2023 assessment year. The Board will provide the Department's Record of Hearing form going forward and will post them to their website in the same manner as the County Legislative Authority (CLA) does.	Completed	No.
4	<b>Regular convened session</b>	The Garfield County Assessor (Assessor) certified the assessment rolls to the Board on September 7, 2023. During the 2023 assessment year, the Board met three times during the regular convened session on September 18, September 27, and October 2, 2023. This met the requirement of the Board meeting for a minimum of three days during the regular convened 28-day session.	Completed	No.

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	<b>Forms and letters</b>	The Board is now using the appeal forms listed on the Department's <a href="#">website</a> . The Board has also received many sample letters provided by another county and will continue to update the letters as needed.	Completed	No.
2	<b>Clerks manual</b>	The Board has located their BOE Desk Manual and has started the process of updating to the most current information.	Completed	No.
3	<b>Boards of equalization website</b>	The Board will contact their county about adding links for the most current petition forms and other important information that may be useful to the public.	Completed	No.
4	<b>Training</b>	The Clerk of the Board has attended the BOE Clerk Training online in the past and will be attending that training again this year as well as the New Member BOE Training course.	Completed	No.
5	<b>Hearing opening statement</b>	The Board has obtained another county's Opening Statement that they will update to reflect the Garfield County BOE.	Completed	No.
6	<b>Tracking petitions</b>	Since the Clerk of the Board took over, there has only been one petition filed and it was incomplete. The Board will create a petition log for future use that contains all of the information pertinent to each appeal.	Completed	No.