

**Garfield County Levy Audit Follow-up
 Status of Work Completed
 2024 Tax Year**

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

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Statutory maximum levy rate for cities and towns annexed to a fire/library district	<p>The Garfield County Assessor (Assessor) continued to incorrectly calculate the statutory maximum rate limit for the City of Pomeroy. When a city is annexed to a fire and or library district, the city’s statutory maximum rate limit is \$3.60 less the actual levy rate levied by the fire and or library district.</p> <p>The City of Garfield is annexed to the Garfield Fire District that levied a rate of \$0.897823522918 per \$1,000 assessed value. This results in a maximum rate limit of \$2.70217647709. The use of the incorrect statutory maximum rate did not result in an over or underlevy for the 2024 tax year.</p>	Pending Completion	<p>Yes</p> <p>To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • A copy of the City of Pomeroy’s 2025 tax year levy limit calculation worksheet. • A copy of the Garfield Fire District’s 2025 tax year levy limit calculation worksheet.
2	Tax roll certification	The Assessor timely certified the 2024 tax year’s tax roll to the county treasurer on January 13, 2024, and took a receipt from the county treasurer dated January 16, 2024.	Completed	No

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Levy limit worksheets	<p>The Assessor did not use the most current Constitutional 1 percent levy limit worksheet for the 2024 tax year. The difference between the differences in the worksheet used and the current worksheet did not affect the taxing districts located in Garfield County.</p> <p>The Assessor did use the most current \$5.90 levy limit worksheet.</p>	Completed	No
2	Provide property tax levy information on the website	The Garfield County website now includes information about the 2021-2024 tax year levies.	Completed	No