

**Garfield County Levy Audit Follow-up
 Status of Work Completed
 2025 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	The Garfield County Assessor (Assessor) calculated the Garfield County Fire District's levy rate and deducted that rate from the City of Pomeroy's statutory maximum base rate of \$3.60. Prior to certifying the 2025 tax roll to the Garfield County Treasurer, the Assessor discovered a change to the fire district's levy limit calculations was necessary, but did not go back and update the City of Pomeroy's statutory maximum rate limit to reflect the correct fire district rate. This did not result in an incorrect amount of property taxes levied on behalf of the City of Pomeroy.	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 City of Pomeroy's 2026 tax year levy limit calculation worksheet. • A copy of the Garfield Fire District's 2026 tax year limit calculation worksheet.