

**Garfield County Levy Audit Follow-up  
 Status of Work Completed  
 November 3, 2017**

NOTE: Refer to our original levy audit issued in May 2016 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>Tax Roll Certification</b>	<p>The Assessor has provided a copy of the 2017 tax roll certification, dated February 8, 2017, that includes certification language as required by statute.</p> <p>The Assessor must continue working to meet the required deadline, January 15, to certify the extension of the tax roll to the county treasurer.</p>	Completed	No
2	<b>Budget and Levy Certifications</b>	<p>The county legislative authority did not provide the Assessor with a certification of taxing districts budget and levy requests for the 2017 tax year. The Assessor is currently working with the county legislative authority to meet the 2018 tax year budget and levy certifications requirement.</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"> <li>• A copy of the certification to the Assessor, from the county legislative authority, of budgets or budget estimates for each taxing district within Garfield County for the 2018 tax year.</li> </ul>

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	<b>Highest Lawful Levy Worksheets</b>	The Assessor has downloaded the most current version of the highest lawful levy worksheet to be used in the levy rate calculations for the 2018 tax year.	Completed	No
2	<b>Fire District No. 1 Taxable Value</b>	The Assessor has created a new tax code area for Fire District No. 1 that excludes wholly unimproved parcels. He provided a values report, dated August 8, 2017, that reflects the fire district's new assessed value. The current assessed value for Fire District No. 1 has decreased significantly due to the removal of the unimproved parcels.	Completed	No