

**Grant County Levy Audit Follow-up  
Status of Work Completed  
March 28, 2023**

NOTE: Refer to our original levy audit issued in July 2022 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>Certification of assessed values to taxing districts</b>	<p>The Grant County Assessor (Assessor) certified state assessed property values to the taxing districts timely for the 2023 tax year. They were certified on November 14, 2022, within a week of receiving the certification from the Department of Revenue (Department).</p> <p>The total assessed values were not certified to the taxing districts with the state assessed property values. The total assessed values were certified to the taxing districts on December 19, 2022.</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 of both locally and state assessed values to the taxing districts once the Assessor receives the state assessed valuations for the 2024 tax year.</li> </ul>
2	<b>Previous year's levy rate</b>	The Assessor corrected the underlevy error in the Grant County General levy as required in the Department's 2022 Grant County Levy Audit Report.	Completed	No
3	<b>\$5.90 aggregate limit</b>	The Assessor did not include emergency medical services levies in the \$5.90 aggregate limit verification, for the 2023 tax year, as required in the Department's 2022 Grant County Levy Audit Report.	Completed	No
4	<b>1 Percent constitutional limit</b>	The Assessor included the Hospital District No. 2 General levy and did not include bond levies in the 1 percent constitutional limit verification, for the 2023 tax year, as required in the Department's 2022 Grant County Levy Audit Report.	Completed	No
5	<b>Fire District No. 10 Emergency Medical Services (10EMS)</b>	The Assessor used the correct highest lawful levy amount in the 10EMS levy calculations, for the 2023 tax year.	Completed	No