

**Skagit County Property Tax Administration Review Follow-up
 Status of Work Completed
 September 29, 2014**

NOTE: Refer to our original report issued in August 2011 for a complete explanation of each requirement and recommendation.

| Requirement | Topic | Work Completed on Requirement | Completed / Pending Completion | Future Follow-up? |
|-------------|--|---|--------------------------------|-------------------|
| 1 | Required Physical Inspections | Work completed in previous Follow-up Status Document | | |
| 2 | Listing and Assessment of Real Property (New Construction) | <p>The Assessor reported the following on this requirement:</p> <ul style="list-style-type: none"> The Assessor's office no longer uses a dollar threshold for new construction. The appraisers physically inspect all permitted new construction. <p>Supporting documents reviewed: 008 PT Skagit Questionnaire Response dated 12/12/2013 New Construction Procedures dated 2/19/2014 010 PT Skagit Questionnaire Response dated 9/11/2014</p> | Completed | No |
| 3 | Physical Appraisal within Twelve Months of Issued Permit | Work completed in previous Follow-up Status Document | | |