

**Skagit County Current Use Program Review Follow-up
 Status of Work Completed
 January 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	Valuing Qualified Integral Homesites	<p>The Assessor's staff provided documentation of their calculations for valuing Qualified Integral Homesites, which reflects the method prescribed by law.</p> <p>The Department reviewed the county provided documentation and the subject parcel from our report to review the corrections made. The county updated the parcel's homesite value, but the assessed land value did not match the county's calculations. The Department found an additional parcel that requires application of the qualified integral homesite calculation. County staff stated they would correct the parcels.</p>	Pending Completion	<p>Yes. The Department recommends the Assessor's staff include a review of qualified integral homesites in their regular audit process.</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"> • Documentation showing the correction to the subject parcels homesite values (numbers provided to Assessor's staff).
2	Open Space Advisory Committee	<p>The Assessor's staff provided copies of minutes from the 2011, 2010, and 2008 committee meetings.</p> <p>The county legislative authority provided a copy of Resolution R20130317, which provided for the one-year appointments to the Open Space Advisory Committee.</p>	Completed	No.

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3	Open Space Taxation Agreements	<p>The Assessor’s staff described the process they use for Open Space Taxation agreements, “After confirming the names of all property owners, the Clerk for the Board of County Commissioners mails the Open Space Taxation Agreement to the owner(s) certified, return receipt, and encloses a self-addressed envelope for its return.” Staff provided a copy of Open Space Taxation Agreement for parcels P18774, P18752, P18705, P18700, and P18782.</p> <p>There was no explanation regarding the remedy made for the agreement noted in our original report nor the executed OSTA signed by <i>the owner of the land at the time of approval to open space</i> – the Sauk Suiattle Indian Tribe. The Department reviewed recorded documents and could not locate an executed document with the property owner.</p>	Pending Completion	<p>Yes. To determine if the county legislative authority has met the requirement, the Department expects the county legislative authority to provide:</p> <ul style="list-style-type: none"> • A copy of the OSTA signed by <i>the owner of the land at the time of approval to open space</i> – the Sauk Suiattle Indian Tribe.