

**Mason County Current Use Program Administration Review Follow-up
Status of Work Completed
January 8, 2014**

NOTE: Refer to our original report issued in December 2008 for a complete explanation of each requirement and recommendation.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?												
1	Data Collection	The Assessor stated they contact Washington State University – Mason County Extension Office to gather local land rent amounts and use the capitalization rates provided by the Department of Revenue to formulate farm and agricultural land values.	Pending Completion	<p>Yes. The Assessor did not provide detail to demonstrate how the collected data is compiled and used in the valuation of farm and agricultural land. The Department requests copies of documentation for the AY 2012 and 2013, which show the computation of value for farm and agricultural land.</p> <p>Note: If the county has more than one value for farm and agricultural land (based on soil type, productive capacity, or other distinguishing criteria), please provide the description and computation for each type of classified farm & agricultural land.</p> <p>To verify application of computed values to farm and agricultural land, the Department requests copies of the land screens from the CAMA system, which includes the detail of current use value changes for the classified land and homesite(s) over the prior two valuation cycles for the following parcels:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Parcel</th> <th style="text-align: center;">Parcel</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">52024-44-00000</td> <td style="text-align: center;">32005-75-00040</td> </tr> <tr> <td style="text-align: center;">42019-41-90010</td> <td style="text-align: center;">22120-44-00000</td> </tr> <tr> <td style="text-align: center;">42107-31-00010</td> <td style="text-align: center;">12332-50-00088</td> </tr> <tr> <td style="text-align: center;">62015-24-00030</td> <td style="text-align: center;">12332-50-00089</td> </tr> <tr> <td style="text-align: center;">62015-23-00030</td> <td style="text-align: center;">12332-50-00116</td> </tr> </tbody> </table>	Parcel	Parcel	52024-44-00000	32005-75-00040	42019-41-90010	22120-44-00000	42107-31-00010	12332-50-00088	62015-24-00030	12332-50-00089	62015-23-00030	12332-50-00116
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2	Recording Documents	The Assessor stated they reassigned various clerical duties to appraisal support staff to ensure Phil (Current Use Administrator) has time to inspect properties in the programs and verify compliance with program requirements. Comments to the property record and an overall report of program properties within the physical inspection area will be completed each year, with a goal of creating a logical inspection schedule.	Pending Completion	Yes. The Assessor's response did not provide the information the Department requested. The Department was able to locate removal recordings and open space taxation agreement recordings independently. Please provide: <ul style="list-style-type: none"> • List of parcels approved for classification or reclassification in 2012 and 2013, referencing the date of approval or reclassification and the recording date and number (if applicable).