

DIVISION OF OPERATIONAL AND ASSESSMENT OVERSIGHT
ACTION COMPLIANCE AREA

EXHIBIT R-097

**CHART OF MINAE AND SINAC COMPLIANCE WITH
COMPTROLLER REPORT NO. DFOE-PGAA-IF-3-2010**

27 NOVEMBER 2014

DIVISION OF OPERATIONAL AND ASSESSMENT OVERSIGHT
ACTION COMPLIANCE AREA

STATUS OF FULFILMENT OF ACTIONS IN REPORT DFOE-PGAA-IF-03-2010 CONCERNING THE MANAGEMENT EVALUATION OF THE NATIONAL CONSERVATION AREA SYSTEM (“SINAC”) AND THE MINISTRY OF THE ENVIRONMENT AND ENERGY (MINAE), WITH RESPECT TO LAS BAULAS NATIONAL MARINE PARK

DATED 27 NOVEMBER

ACTIONS	STATUS	REMARKS
4.1. ACTIONS FOR THE MINISTRY OF THE ENVIRONMENT, ENERGY AND TELECOMMUNICATIONS.		
a) With the goal of addressing the shortcomings noted in point 2.1 of this report, to enact or coordinate with the proper authorities as needed, the following activities with the National Geographic Institute (IGN), among others.	Underway	
i The delimitation or review of the current boundaries, which correctly demarcate the 50 metre zone measured from ordinary high tide, throughout the entire coastal sector, according to the PNMB.		<p>The Administration reported, through official notice No. DM-263-2011 dated 30 March 2011, that it prepared in conjunction with the Program to Update Enrolment and Registration Information, a report on the boundaries of Las Baulas National Marine Park (PNMB), which is undergoing review by SINAC.</p> <p>Through official notice No. DM-922-2012 dated 20 December 2012, notice was given that an interdisciplinary commission had been put together, comprised of SINAC and ACT employees who would be responsible, among other things, for validating the input provided by BID-Enrolment concerning PNMB limits.</p> <p>Through official notice No. dated 7 May 2013, notice was given that said interdisciplinary commission had rendered an initial report containing a work plan.</p> <p>Through official notice No. DM-792-2013 dated 7 November 2013, notice was given that said multidisciplinary commission had presented its final report, which was undergoing formal approval by the proper authorities A CD was attached containing said report, which</p>

DIVISION OF OPERATIONAL AND ASSESSMENT OVERSIGHT
ACTION COMPLIANCE AREA

ACTIONS	STATUS	REMARKS
		<p>included, among other things, the proposal of the PNMB boundaries.</p> <p>Through official notice No. dated 10 February 2014, notice was given that the Regional Council of the Tempisque Conservation Area (CORACT) assessed the proposal of the PNMB boundaries presented by the multidisciplinary commission. As such, it noted that in the session of the National Conservation Areas Council (CONAC) No. 01-2014, held on 27 January 2014 the proposal was officialised and validated</p> <p>Through official notice No. DM-202-2014 dated 21 April 2014, notice was given concerning the publication of the aforementioned boundaries, that a resolution would be issued that will be published in La Gaceta and later that information would be included on the institution's website, and a new decree would be prepared concerning PNMB boundaries.</p>
<p>ii The definition, through the appropriate legal instrument, through official notice no. DM-922-2012 dated 20 December 2012, correct extension and geographic location of those PNMB zones that are not clearly demarcated through Law No. no. 7524, dated 10 July 1995, employees from SINAC and ACT who will be responsible for, among other things, 1995, including: the hill behind Playa Ventanas, the El Morro hill, the sector known as Isla Verde and the Ventanas, Tamarindo and San location of zones that are indicated in this action Francisco Estuaries, along with their corresponding mangrove swamps</p>		<p>Through official notice No. Through official notice no. DM-922-2012 dated 20 December 2012, notice was given that an interdisciplinary commission had been put together, comprised of SINAC and ACT employees who would be responsible, among other things, for coordinating with IGN to correctly define the extent and location of the zones indicated in that action.</p> <p>Through official notice No. dated 7 May 2013, notice was given that said interdisciplinary commission had rendered an initial report containing a work plan. Through official notice No. DM-792-2013 dated 7 November 2013, notice was given that said multidisciplinary commission had presented its final report, which was undergoing formal approval by the proper authorities A CD was attached containing said report, which included, among other things, the measurement and location of the following PNMB sectors that were not clearly demarcated Ventanas Hill, El Morro Hill, Tamarindo Estuary and Mangrove, Ventanas Estuary and Mangrove, Punta San Francisco, Marine Sector and Isla Verde (tables were prepared that contain the coordinates of these sectors). Through official notice No. DM-058-2014, dated 10 February 2014, notice was given that the Regional Council of the Tempisque Conservation Area</p>

DIVISION OF OPERATIONAL AND ASSESSMENT OVERSIGHT
ACTION COMPLIANCE AREA

ACTIONS	STATUS	REMARKS
		<p>(CORACT) assessed the proposal of the PNMB boundaries presented by the multidisciplinary commission. As such, it noted that in the session of the National Conservation Areas Council (CONAC) No. 01-2014, held on 27 January 2014 the proposal was officialised and validated</p> <p>Through official notice No. DM-202-2014 dated 21 April 2014, notice was given concerning the publication of the aforementioned measurement and location of the PNMB sectors, that a resolution would be issued that will be published in La Gaceta and later that information would be included on the institution's website, and a new decree would be prepared concerning PNMB boundaries.</p>
<p>iii The survey of the official PNMB map, which precisely shows the extent and true limits of said National Park.</p> <p>This work should be finalised no later than 28 February 2011, and this oversight agency should receive documented proof thereof as well as reports concerning the progress toward fulfilling said activities, no later than 30 June and 20 October, 2010</p>		<p>Through official notice No. DM-922-2012 dated 20 December 2012, notice was given that an interdisciplinary commission had been put together, comprised of SINAC and ACT employees who would be responsible, among other things, for preparing an official Park map. Furthermore, it asked for an extension through 31 October 2013 to meet this action.</p> <p>Through official notice No. dated 7 May 2013, notice was given that said interdisciplinary commission had rendered an initial report containing a work plan.</p> <p>Through official notice No. DM-792-2013 dated 7 November 2013, notice was given that said multidisciplinary commission had presented its final report, which was undergoing formal approval by the proper authorities. A CD was attached containing said report, which included, among other things, the PNMB map.</p> <p>Through official notice No. DM-058-2014 dated 10 February 2014, notice was given that the Regional Council of the Tempisque Conservation Area (CORACT) assessed the proposal of the PNMB map presented by the multidisciplinary commission. As such, it noted that in the session of the National Conservation Areas Council (CONAC) No. 01-2014, held on 27 January 2014 the proposal was officialised and validated</p>

DIVISION OF OPERATIONAL AND ASSESSMENT OVERSIGHT
ACTION COMPLIANCE AREA

ACTIONS	STATUS	REMARKS
		<p>Through official notice No. DM-202-2014 dated 21 April 2014, notice was given concerning the publication of the aforementioned PNMB map, that a resolution would be issued that will be published in La Gaceta and later that information would be included on the institution's website</p>
<p>b) Undertake the respective appraisal involving cases where the original farms had received title by the then-Instituto de Tierras y Colonización (Land and Colonisation Institute) ("ITCO"), identified in this report under numbers 2 and 3 (based upon the image shown in point 2.2.1-a) with the goal of deciding on whether it was legitimate or not to file suit on the corresponding right, to annul illegal administrative conduct arriving at a determination in said appraisal and any potential recovery of lands belonging to the State, which today comprise part of the PNMB. To remit to this General Comptroller, no later than 30 April 2010, the documentation that validates and grounds the decision of whether or not to file the aforementioned suits</p> <p>If the decision is affirmative, suit should be filed before the Attorney General of the Republic no later than 31 August 2010, sending documentation to this comptroller agency that confirms that act. As such, by the aforementioned deadline, any relevant provisional remedies should be weighed and enacted, among others, those relative to expropriations that are currently before the courts, with respect to the land geographically located within the areas of said original farms, as well as the warning notes on registrations for plots of land that have apparently been enrolled illegally.</p> <p>In turn, consideration should be given whether to suspend all expropriation procedures that are currently in the administrative phase, and to abstain from new processes with respect to PNMB lands, and original plots Nos. 1, 2, 3, and 5 (based upon the image shown in point 2.2.1-a of this report); the aforementioned, in accordance with the legal status of the property titles for these lands, as noted in point 2.2.1 of this report. Send a copy of the documents that contain said appraisal to this oversight agency, no later than 21 May 2010</p>	<p>Underway</p>	<p>Through official notice No. DM-503-2013 dated 16 July 2013, notice was given that the Universidad Nacional was asked to quote the cost for legal and topographical studies in the PNMB to obtain the following products, among others:</p> <ul style="list-style-type: none"> - configuration of the preliminary definition of the buildings within the PNMB - registration survey of the Park - configuration of notices with enrolment and registration information for each building - identification and correction of errors or other inconsistencies among plans - legal analysis of each building, with recommendations concerning the legality of the land enrolment - configuration of the expedients for lands that contain inconsistencies, for its filing with the Attorney General of the Republic. <p>In November of 2013, information was provided by phone that once the results of the legal and topographical studies of the buildings within the PNMB were completed, will resolve all relevant aspects with respect to what is required in this action</p> <p>Through official notice No. SINAC-DE-909 dated 5 May 2014, notice was given that the Universidad Nacional's studies were underway, and in phase two of the three anticipated. Furthermore, notice was given that the university intended to deliver said reports at the end of August 2014.</p> <p>Through official notice No. DM-101-2014 dated 2 June 2014, notice was given that advances had been made in the preparation of a registration map and legal studies for the PNMB being performed by the Universidad Nacional. On that point, notice was given that the university had delivered the first report concerning the preliminary registration definition for the PNMB, which was</p>

DIVISION OF OPERATIONAL AND ASSESSMENT OVERSIGHT
ACTION COMPLIANCE AREA

ACTIONS	STATUS	REMARKS
<p>As such, in the event of recovery of any of said land, and given that they encompass the 150 metres from the restricted maritime zone, expanding the PNMB in said sectors should be analysed, 200 metres from the ordinary high tide, to guarantee fulfilment of the environmental conservation and protection goals, intended to protect this wildlife area</p>		<p>considered satisfactory by the technical oversight portion of the contract</p>
<p>c) With respect to the original plot of land number 6 (based upon the image shown in point 2.2.1-a of this report), consult the Attorney General's Office, asking its opinion concerning the forest covered plot located in a land maritime zone, if it were susceptible to being titled in 1971, through a possessory information legal suit, based upon legislation current at that time. Based upon criteria supplied by the Attorney General of the Republic, decide whether it is appropriate or not to file suit on those rights, to annul the judicial resolution and recover lands owned by the State that are part of the PNMB. (See point 2.2.1-b of this report). That query shall be processed by the Attorney General's Office by no later than 30 April, 2010; a copy of which should be sent to this Comptroller General no later than this same date.</p> <p>In the event that the suit indicated in the previous paragraph is recommended, it should be filed before the Attorney General's Office no later than two months after receiving the response from this same agency, passing along any documentation that corroborates said action.</p>	<p>Underway</p>	<p>With respect to what is indicated in paragraph one of this action, through official notice No. DM-438-2012 dated 22 June 2012, a query was posed to the Attorney General of the Republic.</p> <p>Concerning paragraph two, the administration is awaiting the response to said consult, in order to decide whether it will file any suitable actions.</p>
<p>d) Appraise, in light of the technical deficiencies detected in the administrative assessments performed by the Puntarenas Tax Administration on PNMB lands, related mainly to the significant variations in the values assigned to the lands, and important elements that were not taken into consideration through the appraisals (hydrographic variables and soil uses, as well as the fact that there are no public zones within 50 metres of ordinary high tide), which generate reasonable doubt concerning the true property values, the</p>	<p>Fulfilled</p>	<p>Through official notice No. DM-156-2012 dated 2 March 2012, notice was given that official notice No. ACT-OR-DR-510 dated 23 April 2010, a query was submitted to the General Direct Taxation Office concerning the actual value assigned to the properties questioned in the report of this Comptroller General, the identification of significant variations in the cost assigned to various properties located in the PNMB and on the possibility of considering a series of environmental values in the price to be assigned to the land included</p>

DIVISION OF OPERATIONAL AND ASSESSMENT OVERSIGHT
ACTION COMPLIANCE AREA

ACTIONS	STATUS	REMARKS
<p>ask the General Direct Taxation Office for new administrative appraisals for the lands currently undergoing expropriation within said Park. Furthermore, cases that are before the courts system shall be appraised as well. Ask the respective professional institutes, under the relevant procedures and based upon 10 that establishes article 37 of Expropriations Law no. 7495, to review the court appraisals assigned, in order to verify whether these amounts are reasonable or not. Corroborating documentation concerning these amounts and on the actions to be sent to this comptroller agency no later than 31 August 2010. (See points 2.2.5 and 2.3 of this report)</p>		<p>within protected wild life areas for the purpose of conservation and not trade. On that point, Taxation indicated, through official notice No. VA-140-2010 dated 14 July 2010, that the appraisals should reflect market costs between buyers and sellers, " ... Leaving no room for discussion and acting as an obstacle that over-reaches the legal authority assigned to MINAET/SINAC. Therefore, the criteria given by the Treasury Ministry is clear and it has been repeated out loud on more than one occasion. Based upon this information, point d) of this report has been fulfilled... ". Furthermore, notice was given that data on the lands had been sent to the Federated Body of Engineers and Architects, the judicial appraisals of which should be reviewed, so that said Body can indicate the economic costs and time required for said revision.</p>
<p>e) Take whatever actions are necessary, both administratively as well as judicially, in order to take possession of the lands located within the boundaries of the PNMB that are, or were at any time, under the control of the administration of the Town of Santa Cruz, among others, the following:</p> <ul style="list-style-type: none"> i. Common areas (land set aside for streets, sidewalks, drains, parks, avenues, etc.) from urbanisations of Playa Grande States and Palm Beach, which were transferred to that town and are within the PNMB. ii. The land that currently occupied by a private individual, which was in the past the subject of a municipal concession, which has currently expired. iii. The land located geographically between the beach and the area of original plot No. 4 (land part of Guanacaste No. 31099, registered plan No. G-7777-70), supposedly currently donated to MINAET by Palm Beach S. A. <p>(See points 2.4 and 2.5 of this report)</p>	<p>Fulfilled</p>	<p>Through official notices No. SINAC-DE-1081 dated 30 July 2010, DM-263-2011, dated 30 March 2011, SM-1030 Ord. 36-2011 dated 19 October 2011, DM-156-2012 dated 2 March 2012, and DAM-521-2012 dated 13 March 2012, notice was given what steps have been taken in conjunction with the Municipality of Santa Cruz to recover the lands that are indicated in the action. Through official notice No. DM-922-2012 dated 20 December 2012, notice was given about the preparation of a monitoring plan by SINAC to supervise the activities that the Municipality of Santa Cruz should perform before the State Notary to transfer the properties located within the boundaries of the PNMB that continue in the name of this Municipality.</p>

DIVISION OF OPERATIONAL AND ASSESSMENT OVERSIGHT
ACTION COMPLIANCE AREA

ACTIONS	STATUS	REMARKS
<p>f) Take the actions on the corresponding rights, with the goal of nullifying the agreement enacted by the-then Ministry of Natural Resources, Energy and Mines (MIRENEM) and the company Palm Beach SA, pursuant to what is set forth in point 2.5 of this report. Copy of the document that is issued for these purposes should be sent to this Comptroller General no later than 30 June 2010.</p>	Fulfilled	Through official notice No. DM-358-2013 dated 15 May 2013, a document was issued entitled "Unilateral termination of the agreement signed between the Ministry of Natural Resources, Energy and Mines, currently the Ministry of the Environment and Energy and Palm Beach SA Costa Rica", signed by the MINAE Minister. As such, the Notification Act of that termination was issued.
<p>g) Publish through executive decree, as of 30 April 2010, the Rules for Public Use of Las Baulas de Guanacaste National Marine Park, which is at this time already prepared and approved by the National Conservation Areas Council (CONAC), part of MINAET. (See point 2.6, item a) of this report)</p>	Fulfilled	In La Gaceta No 27 dated 7 February 2012 Executive Decree No. 36918-MINAET was published, for the Rules on PNMB Public Use.
<p>4.2 Actions from the SINAC Executive Board.</p> <p>a) Prepare and submit for the approval of the authorities corresponding to this Ministry, a procedures manual for expropriating lands in protected wildlife areas, which covers among other things, based upon current legislation in this field and observations made in this report, actions to be taken both before and during this process, all instruments and mechanisms necessary for that purpose, as well as the roles and levels of coordination to be assumed at the different administrative levels involved in said process. (See point 2.2.2 of this report).</p> <p>Furthermore, incorporate as part of this manual the following procedures when differences or significant changes are detected between the amounts of different administrative appraisals or between those and the amounts of judicial appraisals, and that SINAC believes should be resolved by the respective home offices, or that merit an internal review by MINAET or an opinion from an independent agency, to assure the objectivity and correctness of the appraisals performed. (See point 2.2.5 of this report).</p>	Fulfilled	In Scope No. 59 La Gaceta No. 64 dated 3 April 2013, the "Expropriation manual for the creation, consolidation or expansion of the boundaries of the Protected Wildlife Areas" was published.

DIVISION OF OPERATIONAL AND ASSESSMENT OVERSIGHT
ACTION COMPLIANCE AREA

ACTIONS	STATUS	REMARKS
<p>As such, this manual should consider all aspects relative to the control of expropriation documents, based upon current legislation, so that none of the shortcomings found in PNMB expropriation notices are present, based upon the comment made in point 2.2.6 of this report, relative to the identification and registration of the notices, the number of pages the documents contain and the absence of key documentation concerning the expropriation process; shortcomings that should be corrected no later than 30 July 2010. Furthermore, before 31 August 2010, this Comptroller General should receive a copy of said manual approved and published in the La Gaceta Daily Gazette.</p>		
<p>b) Prepare and submit for the approval of this Ministry's authorities, a strategy for the expropriation few lands that comprise the PNMB, which covers both technical-scientific variables, like those related to the nesting areas, but also those of a financial and legal nature, especially the legal status of land titles, as noted in this report. That strategy should be approved and sent to this Comptroller General no later than 30 July 2010. (See points 2.2.3 and 2.2.1 of this report)</p>	Fulfilled	<p>Through official notice No. DM-922-2012 dated 20 December 2012, reported that in the ordinary CONAC session dated 29 October 2012 a document was approved entitled "Technical prioritisation for the expropriation of lands in Las Baulas National Marine Park", attached thereto.</p>
<p>c) In the case of lands that are currently undergoing expropriation, located within the area of original plot number 4 (based upon the image shown in point 2.2.1-a of this report), review the registration lands in order to verify the correct measurement of buildings and potential overlaps that may be taking place, using for revision purposes the demarcation line and survey of the official PNMB map, pursuant to what is set forth in item 2.4.1-a of this report.</p> <p>As such, in the case noted in this report, where different expropriations processes have started on the same piece of land,</p>	Underway	<p>With respect to paragraph one few this rule, we see the following:</p> <p>Through official notice No. DM-922-2012 dated 20 December 2012 notice was given concerning the coordination that took place with the Public Registration Enrolment Office to fulfil this point. Furthermore notice was given that this subject is to be submitted to fulfilment of rule 4.1.b) of this report.</p> <p>Through official notice No. SINAC-DE-2757 dated 14 November 2013, notice was given that the expectation is that this action will be met once</p>

DIVISION OF OPERATIONAL AND ASSESSMENT OVERSIGHT
ACTION COMPLIANCE AREA

ACTIONS	STATUS	REMARKS
<p>based upon two different registration plans, proceed with immediately shelving the case corresponding to plan No. G-1058630 dated 13 March 2006, with administrative appraisal No. AA-72-2008, currently in the administrative phase of the process. Send a work plan to this oversight agency no later than 30 July 2010, containing what steps need to be taken to review the registration plans, as well as a copy of the order sent to be filed on the case for plan G-1058630, as noted above. (See point 2.2.4 of this report).</p>		<p>Universidad Nacional concludes preparation of the registration map and legal studies on the PNMB commissioned from this University, in fulfilment of action 4.1.b) of this report.</p> <p>Through official notice No. SINAC-DE-909 dated 5 May 2014, notice was given that the Universidad Nacional's studies were underway, and in phase two of the three anticipated. Furthermore, notice was given that the university intended to deliver said reports at the end of August 2014.</p> <p>With respect to paragraph one of this rule, we see the following:</p> <p>Through official notice No. DM-922-2012 dated 20 December 2012, notice was given on the preparation of the monitoring plan for actions undertaken by the National Registry in response to Administrative order No. 2011-443-RIM, which raises a question concerning the difference between registration entries G-1058630 and G-1042300, and the conflict in the survey of plan G-1058630. Furthermore, notice was given that final resolution is expected on said order from that entity's legal aid.</p> <p>Through official notice No. SINAC-DE-2757 dated 14 November 2013, notice was given that, in conjunction with the Attorney General of the Republic, an expropriation was successfully undertaken on plot No. 125629, which belongs to plan G-1042300-2005. Notice was also given that although the National Registry has not yet issued a final resolution on the investigation in course under order 2011-443-RIM, related to the question of the two plans prepared for the sale lot No. 125629, a situation which has made it impossible for SINAC to shelve the respective file.</p> <p>Through official notice No. SINAC-DE-909 dated 5 May 2014, notice was given that although the file is in the National Registry awaiting analysis, a technical report is already expected that will provide grounds for the final resolution of the investigation undertaken by that entity.</p>

DIVISION OF OPERATIONAL AND ASSESSMENT OVERSIGHT
ACTION COMPLIANCE AREA

ACTIONS	STATUS	REMARKS
<p>d) Undertake necessary action to see the following activities in the PNMB performed:</p> <ul style="list-style-type: none"> i. Definition and control of official Park access, and fences where there are no accesses. ii. Definition of both daily and nightly visits at any time of the year. iii. Access control and entrance fees. Maritime security and fishing control activities. v. Control of domestic animals and the introduction of exotic plants. vi. Repair and expansion of necessary infrastructure for control and security work. vii. Control of runoff that puts nesting areas at risk. viii. Necessary labeling concerning the Park's access and use restrictions. ix. Constant monitoring and control of the woodland areas of the park that have not been expropriated, performing the appropriate administrative and criminal actions when negative impacts to these ecosystems are discovered. <p>Toward the aforementioned, a work plan should be drawn up that includes activities to be performed, terms and parties responsible, as well as details of funding, material supplies and human resources necessary to efficiently perform said activities. The aforementioned work plan, along with a detailed list of resources should be sent both to the Ministry of the Environment as well as this Comptroller General, no later than 30 July 2010. As such, the Executive Board shall manage all relevant actions, in order to assure the necessary and sufficient funding for Las Baulas de Guanacaste National Marine Park, for the purposes of fulfilling this rule. Toward this end, a copy of corroborating documentation should be sent to the comptroller agency no later than 30 September 2010.</p>	<p>Fulfilled</p>	<p>Through official notice No. SINAC-OE-1081 dated 30 July 2010, the work plan required for this action was issued.</p> <p>Through official notices No. SINAC-OE-518 dated 26 March 2012 and DM- 922-2012 dated 20 December 2012, reports were issued containing the progress on the actions performed in fulfilment of the aforementioned work plan.</p>

DIVISION OF OPERATIONAL AND ASSESSMENT OVERSIGHT
ACTION COMPLIANCE AREA

ACTIONS	STATUS	REMARKS
<p>4.3 Actions for the General Tax Director.</p> <p>a) Revise and adjust the directives to prepare the administrative appraisals that this General Tax Office issues in order to cover the following:</p> <p>i. A clear definition of the attributes and conditions of what references are used in the appraisals, in order to minimise to the extent possible the use of any subjective criteria by the appraisers when choosing such references, in order to avoid any contradictions like those noted in section 2.3.1 of this report, with respect to use as a reference, for the case of lands purchased from donations.</p> <p>ii. The incorporation of the criteria that should be developed, as well as their grounds, to correctly ascertain cases in which hydrological and soil use variables should be employed, such as the classification of zones as rural and urban and the land's predominant use, clearly establishing which official government offices should be consulted to provide grounds for these criteria, as well as to obtain necessary information to effectively weigh these variables within the respective appraisals. As such, the 50 metres from the coast restrictions that could exist in the public zones throughout Costa Rica, should be considered within said methodology, as is the case with PNMB. (See points 2.3.1 and 2.3.2 of this report)</p> <p>The aforementioned directives should be adjusted with what is set forth herein, then made official and published at the corresponding levels no later than 30 June 2010, and no later than this date should a copy of this document be sent to the Comptroller General in fulfilment of this action.</p>	<p>Fulfilled</p>	<p>Through official notice No. DGT-511-2010 dated 29 June 2010, reported that the Administrative and Tax Appraisals Office modified Directive VA-03-2010 entitled "Adjustment Procedure for Real Estate with a Focus on Comparable Sales". In addition note was made of the changes to sections 4.2.9 "Adjustment Factor for Hydrography or Water Supply" and 4.2.10 "Adjustment factor for soil use", and that was attached to said directive. As such, it was attached to official notice No. VA-112-2010 dated 21 May 2010, through which said Directive VA-03- 2010 is issued, with notification being made to the Tax Administration Managers, Appraisals Sub-Managers, Appraisal Area Coordinators and Appraisers themselves.</p> <p>On the other hand, in said official notice No. DGT-511-2010, mention was made to the changes made by Directive VA-01-2009, entitled "Appraisal Guide", in sections 3.4.2.2 Focus on Comparable Sales and 3.1.8.3 Use and Enjoyment of the Land Maritime Zone, as part of a global revision of said Directive that is being performed by the Administrative and Tax Appraisals Office. These modifications concern the handling of buyer and seller motivations that are beyond the normal motivations established in the definition of market value (such references include, among other things, donations, expropriations and transactions between the government and public or private entities), as well as cases in which the property is close to or contiguous to the land maritime zone.</p> <p>Through official notice No. DGT-1028-2012 dated 4 December 2012, copy of official notice No. DIVAL-183-2012 dated 15 November 2012, which transmits a duly updated version to Regional Directors, Tax Administration Managers, Sub Managers and Appraisal Area Coordinators and employees of Appraisal Areas, of Directive No. 01-2012 entitled "Administrative Appraisals Guide". Through an email sent 5 November 2013, which forwarded the electronic version of the "Administrative Appraisals Guide"</p>

DIVISION OF OPERATIONAL AND ASSESSMENT OVERSIGHT
ACTION COMPLIANCE AREA

ACTIONS	STATUS	REMARKS
<p>b) Establish at tax administration offices throughout the country, the level of supervision necessary to allow adequate review and quality control over the work performed by appraisal experts, prior to the issuance of the final appraisal reports created. To do so, a plan of action will be prepared that demonstrates the activities, terms and resources necessary to implement this action, as well as the parties responsible for performing them, which should be forwarded to this Comptroller General no later than 30 July 2010. (See point 2.3.3 of this report).</p>		<p>Through official notice No. DGT-553-2010 dated 19 July 2010, notice was given concerning quality control over work performed by appraisal experts, prior to the issuance of the final appraisal reports. On this point, sub-managers or coordinators appointed within the Tax Administration Appraisal Areas shall perform the following: 1 - review official notices, reports, appraisals and judgements by its workers, assuring that the criteria employed is correct with respect to current rules; 2 - assure the appropriate application of the rule, criteria, programs, procedures and work methods established by the Administrative and Tax Appraisals Office in the performance of orders, activities, studies, appraisals and judgements given.</p> <p>Through official notice No. DGIT-071-2010 dated 16 September 2010, attached Directive No. VA-04-2010 dated 26 August 2010, entitled "Procedure for the post-analysis of administrative appraisals quality from the General Tax Office". That Directive was communicated to Regional Directors, Tax Administration Managers, Appraisal Sub-Managers, Appraisal Coordinators and Appraisal Sub-Management Employees. The goal is to establish and notify each employees of the aforementioned procedures, through which the Administrative and Tax Appraisal Office will proceed with reviewing appraisals with the goal of analysing the quality thereof.</p>