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## SWINOMISH TAX PROCEDURE RULING

2015- 001

### ESTABLISHING TAX YEAR 2015 EXEMPTION APPLICATION DEADLINE AND EXTENDING DEADLINE FOR PAYMENT OF TAXES FOR TIMELY EXEMPTION APPLICANTS

Pursuant to STC 17-11-140(B)(1), the Swinomish Chief Financial Officer hereby issues the following tax procedure ruling:

Under STC 17-11.120(A)(1), an applicant for a tax relief exemption must apply for the exemption in the year prior to the Tax Year for which the tax relief is requested. However, because the Swinomish Trust Improvement Use & Occupancy Tax became effective on January 01, 2015, taxpayers did not have an opportunity in 2014 to apply for an exemption for Tax Year 2015.

Therefore, in order to afford taxpayers an opportunity to apply for an exemption for Tax Year 2015, **the deadline for submitting an application for an exemption for Tax Year 2015 is hereby extended to April 30, 2015.** Any application that is postmarked on or before April 30, 2015 will, if granted, be effective beginning in Tax Year 2015. Any application for exemption that is postmarked after April 30, 2015 will, if granted, be effective beginning in Tax Year 2016.

Further, pursuant to STC 17-11.140(B), taxes are due and payable without penalty on or before April 30 of the Tax Year (*provided*, however, that when the total amount of tax payable by one person is fifty dollars (\$50.00) or more, if one-half of such tax is paid on or before April 30, the unpaid balance of such tax is due and payable on or before October 31). In order to allow for consideration of any timely filed exemption applications for 2015 Tax Year, **the payment deadline for a taxpayer who has submitted an application for an exemption on or before April 30, 2015 is hereby extended to June 30, 2015.**

Chief Financial Officer

Date: 3-2-15