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**SWINOMISH TAX PROCEDURE RULING
2015- 004
FOR WHICH TAXPAYER DISPUTED COUNTY VALUATION**

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

For Tax Year 2015, the Tribe adopted the County's valuations of improvements. For those taxpayers who disputed the County's valuation and communicated with the Tribe about this dispute prior to the due date for the first half 2015 taxes, April 30, the Tribe has decided to extend the payment due date for 30 days from the date of this Ruling. Therefore, first half 2015 taxes (otherwise due on or before April 30, 2015) for those taxpayers who contested with the Tribe the County's valuation and communicated with the tribe concerning this dispute before the taxes were due will be due and payable, without penalty, on or before August 13, 2015.

Chief Financial Officer

Date: 7-14-15