



Swinomish Tax Authority
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SWINOMISH TAX PROCEDURE RULING
2016-001
AMENDING RECURRING ASSESSMENT SCHEDULE

Pursuant to STC 17-11.170 the Swinomish Chief Financial Officer hereby issues the following tax procedure ruling:

Tax Procedure Ruling 2015-006 set out the procedure and schedule for recurring inspections as part of the assessment process. The CFO and Assessor have determined that a six-year schedule is more feasible and have memorialized that determination as follows:

Recurring Assessment – 2016 and thereafter for Tax Year 2017 and Thereafter

The procedures for the *ongoing* assessment in 2016 and thereafter (for Tax Year 2017 and thereafter) of improvements on land held in Trust by the United States are as follows:

1. The Assessor will correspond with the Swinomish Planning & Community Development Department for information regarding any new construction or modifications to existing structures. Inspections conducted as part of a six-year cycle will provide the assessor with the opportunity to consider significant changes to the home, and/or to re-verify existing file data. The inspection will also provide the homeowner, should a joint viewing be desired, with an opportunity to communicate changes in quality, condition or size.
2. The Assessor will visit approximately one sixth (1/6) of all subject properties each year to do an exterior inspection, and if the homeowner desires, an interior inspection, so that each improvement has been visited during each six-year assessment cycle. The Assessor will also visit new construction/modification sites on an annual basis until the construction or modification is completed.
3. The schedule for annual inspection visits will be as follows:
 - a. Year 1* – Morris Dan Tracts, Ray Paul Tracts, Cobahud Tracts
 - b. Year 2 – Capet Zalsiluce Tracts, Dr. Joe Divisions 1 & 2
 - c. Year 3 – Shelter Bay Division 4
 - d. Year 4 – Shelter Bay Division 3
 - e. Year 5 – Shelter Bay Division 5
 - f. Year 6 – Shelter Bay Division 2
4. The Assessor will establish a value for taxable improvements on properties subject to the Swinomish Use & Occupancy Tax based on comparable sales information using the methodology set out in Tax Procedure Ruling 2015-006 for the *initial* assessment and using observed trends in pricing.
5. The Assessor will provide assessed values to the Swinomish Tax Authority.
6. The Tax Administrator will provide written notice of the Swinomish Assessed Value prior to December 31 of the valuation year for the subsequent tax year.

Date: 10 - 24 - 16

Chief Financial Officer

*Year 1 of the six-year cycle begins in assessment year 2016 for tax year 2017.