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