



17-11.120 (B)(1) states “The taxpayer claiming an exemption from the Trust Improvement Use and Occupancy Tax under this Section must have used or occupied the Permanent Improvement as a Principal Place of Residence during the Tax Year in which the Exemption is requested, and must continue to use the Improvement as his or her Principal Place of Residence for each Tax Year for which an Exemption is claimed.”

17-11.030 (Q) defines “Principal Place of Residence” as the location where a person claiming an exemption under this Chapter resided for at least 183 days during the calendar year during which the exemption is claimed.

17-11.120 (A)(7) states “If taxes, penalties, interest, charges or fees are owed and unpaid on December 31 of any Tax Year for which a taxpayer has an approved Exemption under this Section, that existing Exemption shall be terminated and no Exemption shall be in effect for the following Tax Year and for any subsequent Tax Year in which any such delinquent amounts remain unpaid. If taxes, penalties, interest, charges or fees are owed and unpaid on December 31 of any Tax Year for which a taxpayer has requested an Exemption under this Section, that pending application shall be denied.”

### **Declaration of Principal Place of Residence**

I hereby declare under penalty of perjury that I currently use, and plan to continue to use, the above-referenced permanent improvement as my primary place of residence. I acknowledge and agree that should I discontinue use of the above-referenced permanent improvement as my primary place of residence, I must notify the Swinomish Tax Authority.

\_\_\_\_\_  
Claimant signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Co-claimant signature

\_\_\_\_\_  
Date