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SWINOMISH TAX PROCEDURE RULING
2017-002
TREATING PROPERTIES WITH CANCELLED
LEASES AS TAX EXEMPT

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

Effective beginning Tax Year 2011, when there exists a lease for trust land that is cancelled by either the Bureau of Indian Affairs or the Swinomish Indian Tribal Community, and where the improvement becomes property of the landowner, that improvement will be treated as tax exempt. Effective upon sale of the improvement and execution of a new lease with the Bureau of Indian Affairs or the Swinomish Indian Tribal Community, the property will again be subject to the Swinomish Trust Improvement Use and Occupancy Tax as set forth in Swinomish Tribal Code Title 17 Chapter 11.

Chief Financial Officer

Date: March 15, 2017