



# TULALIP TRIBES OF WASHINGTON

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September 4, 2014

Dear Taxpayer:

We are writing to notify you of the Tulalip Tribes levy of a land occupation and use (property) tax for calendar year 2014. You are receiving this letter because records indicate you own permanent improvements on trust land you are leasing from the Tulalip Tribe. In previous years you have paid property tax to Snohomish County, but the County has discontinued collecting these taxes due to a Federal Court ruling.

The U.S. Ninth Circuit Court has ruled that the State of Washington and its political subdivisions do not have the authority to levy property taxes on permanent improvements on Indian Trust or restricted lands. The Washington State Department of Revenue has directed County Assessors and Treasurers to cease levying taxes on leased trust properties and to refund property taxes for the last three years. It is our understanding the Snohomish County Treasurer will process property tax refunds for the second half property taxes of 2011, the entire tax years 2012 and 2013, and the first half taxes of 2014. Snohomish County will not be collecting the second half of 2014 property tax payment that would have been due on October 31<sup>st</sup>.

Now that the County is no longer levying taxes on Reservation trust property improvements, the Tulalip Tribal government has filled this gap by implementing a Tribal land occupation and use tax to help fund services to the Reservation community. The Tribes' 2014 property tax levy will not affect the three year property tax refunds you are eligible to receive from Snohomish County.

Pursuant to Tulalip Tribal Code Chapter 12.30, the Tribe's land occupation and use tax "*shall not be more than the amount of the property tax, including all applicable levies and additions, as established by any taxing district under the laws or ordinances of the State of Washington or County of Snohomish, imposed on any improvements to land and/or utilization of personal property located on fee lands within or near the Tulalip Indian Reservation by the State of Washington and/or its political subdivisions and/or agencies.*" In other words, the Tribe's tax assessment will not exceed the property tax assessment that would have otherwise been paid to Snohomish County.

We plan to issue Land Occupation and Use Tax billing statements no later than September 30, 2014. The tax bill will be for 2014 only. The full amount will be due to the Tulalip Tribes on November 30, 2014.

If you have any questions regarding the Tulalip Land Occupation and Use Tax, please contact Amanda Hunter, Tulalip Tax and Licensing, at [ahunter@tulaliptribes-nsn.gov](mailto:ahunter@tulaliptribes-nsn.gov).

Beginning in 2015 we anticipate adopting a first and second half payment cycle analogous to the existing Washington state property tax system.

Regards,

Misty Napeahi  
Tulalip General Manager