

# **NOTICE OF PUBLIC ANNOUNCEMENT**

## **Land Occupation Use Tax Code 12.30**

The Tulalip Tribes Tax and Licensing Division is posting this Public Announcement to provide an opportunity for comments by community members concerning the new Land Occupation Use Tax regulations. The regulation amendments have been adopted pursuant to TTC 12.30. We will be taking comments for ten days beginning on Saturday April 25, 2015.

The amended regulations change the tax assessment rates from valuation based to rates based on classification and square footage.

To provide written comments or for more information, contact Amanda Hunter, Office Manager, Tel. (360) 716-4209; email: ahunter@tulaliptribes-nsn.gov, The Tulalip Tribes, Tax & Licensing Division, 6406 Marine DR NW, Tulalip, WA 98271.

### **MAIN AMENDMENT LANGUAGE**

#### TTC 12.30 Code & Regulations

12.30 Regulations 6.A.1: **General Commercial Classification.** Except for persons subject to a more specific commercial use classification, the annual rate of tax imposed by Chapter 12 of the Tribal Code shall be based on the square footage of the building. For buildings 10,000 square feet or under, the annual rate shall be \$1.75 per square foot and for buildings over 10,000 square feet, the annual rate shall be \$0.75 per square foot.

12.30 Regulations 6.A.1: **Outlet Mall.** Persons operating a retail mall consisting primarily of retail stores that are 10,000 square feet or less in size is subject to tax at the rate of \$0.75 per square foot, regardless of whether or not some of the square footage is used for stores that are larger than 10,000 square feet, for a parking garage or for other purposes.

12.30 Regulations 6.B.1: **Single Family Residences.** The rate is \$500 per year. For single family residences whose 2014 property tax assessed value was \$20,000 or less, a \$350 credit shall be applied against the annual rate.

12.30 Regulations 6.B.2: **Manufactured Homes.** The rate is \$150 per year.

12.30 Regulations 6.B.3: **Other non-commercial buildings or improvements.** The rate is \$100 per year

12.30 Regulations 7.A: **Billing.** The tax will be billed in full no later than October of each year. The tax is due even if the property is sold or transferred before the end of the year. The Tribes may provide for a semi – annual billing cycle.

12.30 Regulations 7.B: **Due Date.** The tax is due 30 days after the tax bill was mailed. Payments postmarked after the due date will be considered delinquent and may be returned for payment of interest and penalties. Taxes will not be processed without payment in full of all tax, interest and penalty due.