



# Swinomish Indian Tribal Community

A Federally Recognized Indian Tribe Organized Pursuant to 25 U.S.C. § 476  
\* 11404 Moorage Way \* La Conner, Washington 98257 \*

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BY THE SWINOMISH INDIAN TRIBAL COMMUNITY  
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A new Swinomish Trust Improvement Use and Occupancy Tax Code went into effect on January 1, 2015. The Code was adopted last month by the Swinomish Senate, the Tribe's governing body, and establishes for 2015 and later years a Tribal tax on permanent improvements on leased Reservation trust land.

The 2015 Tribal Tax Code carries forward the tax structure of the Interim Trust Improvement Use and Occupancy Tax Code, which the Tribe adopted in October 2014 to smooth the transition from County to Tribal taxation. Like that Interim 2011 – 2014 Code, the 2015 tax law uses Skagit County's assessed valuations of trust land improvements, and the Tribal tax rate for 2015 matches the total County and State tax rate for similar fee simple properties on the Swinomish Reservation.

Also like the Interim Code, the 2015 law carries forward the tax exemptions enjoyed under the previous County tax scheme. "We have continued exemptions for elders, the disabled, and disabled Veterans," said Swinomish Chairman Brian Cladoosby, "but we have simplified the eligibility rules. We want the Tribal exemptions to be easy to understand and apply for."

In addition, just like the State and County, the Tribe's 2015 Code contains enforcement provisions that impose a tax lien and provide for interest and penalties on unpaid taxes, and the Tribe is entitled to its costs of collection, such as attorney's fees and court expenses.

"If necessary, we will enforce the obligation to pay the Tribal tax, but we're optimistic this won't be necessary," said Chairman Cladoosby. "We're confident taxpayers will understand that the Tribe has to collect these tax revenues not only to fund Tribal governmental services, but also in order to be able to make the financial contributions we announced to the La Conner Schools, Fire District 13, the Library District, and Medic 1. These districts all prepared their budgets based on the Tribe's expected contributions from tax revenues."

In addition, leases for trust land include provisions requiring payment of taxes. "There is enforcement available under the leases," continued Chairman Cladoosby, "but again, we don't want to have to go there. We want to see the taxpayers, local districts and Tribe to move forward together to further our shared interests."

The Tribe, School District, Fire District and Skagit County signed inter-governmental agreements implementing the Interim 2011 – 2014 Tax, and the Tribe plans to enter into agreements

soon for the 2015 taxes. In addition, the Tribe is establishing internal procedures for issuing 2015 tax notices, and plans to send taxpayers an explanatory letter in the near future, just as it did for the Interim Tax.

A new provision in the 2015 Tax Code creates a Taxpayer Consultation Council to provide a formal forum in which taxpayer representatives may engage in a dialogue with the Tribal representatives, and which may make recommendations to the Swinomish Senate. The procedure for selection of representatives by taxpayers will be developed administratively by the Tribe in 2015. “We know we don’t have a monopoly on good ideas”, said Chairman Cladoosby. “Taxpayer input helped us simplify the exemption provisions in the 2015 Code. So we wanted to establish a process for having intelligent conversations in the future with taxpayer representatives about issues of concern.”

The Swinomish Indian Tribal Community is a federally recognized Indian Tribe with more than 900 members. Swinomish is a signatory to the 1855 Treaty of Point Elliott and is the legal successor in interest to the Samish, Kikialus, Lower Skagit and Swinomish aboriginal bands. Its 10,000 acre reservation is located 65 miles North of Seattle, Washington on Fidalgo Island and includes approximately 3000 acres of tidelands.

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