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SWINOMISH TAX PROCEDURE RULING

2016-001

AMENDING RECURRING ASSESSMENT SCHEDULE

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

Tax Procedure Ruling 2015-006 set out the procedure and schedule for recurring inspections as part of the assessment process. The CFO and Assessor have determined that a six-year schedule is more feasible and have memorialized that determination as follows:

Recurring Assessment - 2016 and thereafter for Tax Year 2017 and Thereafter

The procedures for the *ongoing* assessment in 2016 and thereafter (for Tax Year 2017 and thereafter) of improvements on land held in Trust by the United States are as follows:

- 1. The Assessor will correspond with the Swinomish Planning & Community Development Department for information regarding any new construction or modifications to existing structures. Inspections conducted as part of a six-year cycle will provide the assessor with the opportunity to consider significant changes to the home, and/or to re-verify existing file data. The inspection will also provide the homeowner, should a joint viewing be desired, with an opportunity to communicate changes in quality, condition or size.
- 2. The Assessor will visit approximately one sixth (1/6) of all subject properties each year to do an exterior inspection, and if the homeowner desires, an interior inspection, so that each improvement has been visited during each six-year assessment cycle. The Assessor will also visit new construction/modification sites on an annual basis until the construction or modification is completed.
- 3. The schedule for annual inspection visits will be as follows:
 - a. Year 1* Morris Dan Tracts, Ray Paul Tracts, Cobahud Tracts
 - b. Year 2 Capet Zalsiluce Tracts, Dr. Joe Divisions 1 & 2
 - c. Year 3 Shelter Bay Division 4
 - d. Year 4 Shelter Bay Division 3
 - e. Year 5 Shelter Bay Division 5
 - f. Year 6 Shelter Bay Division 2
- 4. The Assessor will establish a value for taxable improvements on properties subject to the Swinomish Use & Occupancy Tax based on comparable sales information using the methodology set out in Tax Procedure Ruling 2015-006 for the *initial* assessment and using observed trends in pricing.
- 5. The Assessor will provide assessed values to the Swinomish Tax Authority.
- 6. The Tax Administrator will provide written notice of the Swinomish Assessed Value prior to December 31 of the valuation year for the subsequent tax year.

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Date: 10 - 2++16

Chief Financial Officer

*Year 1 of the six-year cycle begins in assessment year 2016 for tax year 2017.