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## SWINOMISH TAX PROCEDURE RULING

2020-001

### TEMPORARILY WAIVING INTEREST AND PENALTIES FOR LATE PAYMENTS OF FIRST-HALF 2020 TRUST IMPROVEMENT USE & OCCUPANCY TAX

Pursuant to the direction and authority of the Swinomish Tax Committee and Swinomish Tribal Senate, the Swinomish Tax Administrator hereby issues the following Tax Procedure Ruling:

Due to the economic uncertainty caused by COVID-19, and recognizing that homeowners may face financial challenges during this public health emergency, the Swinomish Senate has directed the Tax Administrator to waive all late penalties, charges, and interest associated with the April 30 payment of Trust Improvement Use & Occupancy Tax for a period of thirty (30) days. **Taxpayers who make their first-half payment of 2020 Use & Occupancy taxes on or before May 30, 2020 will not accrue late charges, penalties, or interest.**

This Tax Procedure Ruling applies only to individual residential and commercial taxpayers who pay property taxes directly to the Swinomish Tax Authority. Normal interest and penalties still apply for payments made after the April 30 deadline through a mortgage lender escrow account, including any late payments by banks and other financial institutions made on behalf of their lending customers.

The Swinomish Senate encourages all taxpayers to pay by the April 30 deadline if they are able to do so, or as soon thereafter as possible. This Tax Procedure Ruling provides short-term relief for individuals who own residential or commercial property, while also allowing the Swinomish Tribe, La Conner School District, Fire District 13 and the La Conner Regional Library to continue meeting community needs.

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Tax Administrator

Date: 4/1/2020