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**SWINOMISH TAX PROCEDURE RULING**  
**2015- 002**  
**EXTENDING DEADLINE FOR PAYMENT OF TAXES**  
**THAT ARE PAID THROUGH MORTGAGE LENDER ESCROW**

Pursuant to STC 17-11-140(B)(1), the Swinomish Chief Financial Officer hereby issues the following tax procedure ruling:

Mortgage lender escrow intermediary companies and mortgage lenders need to be afforded sufficient time to collect, process and transfer tax funds from the various mortgage lender escrow accounts and to update their systems to include recognition and payment of the Swinomish Indian Tribal Community as the taxing authority for Trust Improvement Use and Occupation Taxes. For this reason, first half 2015 taxes (previously due on or before April 30, 2015) for those properties with taxes that are paid through a mortgage lender escrow account will be due and payable, without penalty, on or before June 30, 2015.

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Chief Financial Officer

Date: 4-16-15