

# LOUT History

## Jurisdiction

The US Court of Appeals for the Ninth Circuit ruled in 2013 that permanent improvements on tribal trust lands are exempt from state and local property taxation. Tulalip began to impose this tax in 2014 at the same rate as Snohomish County.

It was determined that flat rates would be implemented based on the type of structure, as the Tribe did not want to contract with Snohomish County to determine the assessed value.

## Representation

This tax is levied on the privilege of occupying or using buildings and improvements on Federal Indian trust or restricted land within the Tulalip Indian Reservation.

It aims to raise supplemental revenues to support the provision of public services and benefits to the community. The tax rates are based on commercial properties' classification and square footage and a flat rate for non-commercial properties.

## Penalties & Interest

Penalties and interest are applied for late payments, and the tax obligations include a comprehensive appeals process.

## Refusal or Failure to Pay

Any person failing or refusing to pay tax by the due date shall be assessed interest and penalties.

# Contact Us



realestate@tulaliptribes-nsn.gov



[www.tulaliphousing.org/Leasing](http://www.tulaliphousing.org/Leasing)



## GENERAL INQUIRIES:

360-716-4469

## FINANCE:

360-716-4353



6406 Marine DR NW  
Tulalip, WA 98271



# Land Occupation and Use Tax (LOUT)

# What is LOU?

The Tulalip Tribes Land Occupation and Use Tax is a tax that applies to the privilege of occupying or using buildings, as well as any improvements that have been constructed on, affixed to, or utilized on Federal Indian trust or restricted land located within the boundaries of the Tulalip Indian Reservation.

*This is not a tax on personal property.*

## Annual Assessments

*The tax is assessed annually based on the current use and square footage of buildings and improvements. New construction is assessed from the completion or issuance of occupancy permits.*



# Understanding LOU

## Why Are You Being Charged?

The LOU, supports and advances the reservation community. Supplementing federal and state grants and loans provides funding for essential services and infrastructure necessary for all community members' well-being. From improving roads and bridges to enhancing healthcare and education facilities, the LOU helps to create a sustainable and thriving community.

## Rate of Occupation and Use Tax

Non-commercial buildings and improvements are subject to specific rates. The rate for single-family residences is \$500.00 per year. However, a \$350.00 credit is applied to the annual rate if the assessed value of the 2014 property tax was \$20,000 or less.

The rate for manufactured homes is \$150.00 per year.

Other non-commercial buildings or improvements are charged a rate of \$100.00 per year.



## Payment Instructions

Debit Card Payments can be made in person at the Admin Building 1st floor finance window or over the phone at (360) 716-4353.

Cash Payments are accepted in person at the Admin Building 1st floor finance window.

Please make checks or money orders payable to The Tulalip Tribes.

Online payments through the Tulalip Tribes online portal are not accepted for LOU.

Please detach and include the bottom portion of your bill with your payment.

Including your 14-digit parcel number with your payment is mandatory for all transactions.

*The parcel number is your account number.*