

REAL ESTATE EXCISE TAX - INSTRUCTIONS & GUIDANCE SHEET

A COMPLETE FILING INCLUDES, AT MINIMUM: TWO ORIGINAL NOTARIZED AFFIDAVITS, PAYMENT OF ONE PERCENT EXCISE TAX, LEGAL DESCRIPTION, AND DEED, INCLUDING EXHIBIT(S) SHOWING all ENCUMBRANCES, COVENANTS, and FULL. A copy of well and/or septic permit is required when applicable. Other supporting documents may be required at the discretion of The Tribal Tax Administer (TTA). Voluntary (optional) documents may assist to expedite recording your filing. **Please do not submit copies of this instruction page.**

When submitting by mail, payments are removed from each filing and sent to the Cashier. If the tax obligation initially appears to be satisfied, the affidavit will be stamped evidencing such. **The stamp does not certify the filing is complete, that the correct amount has been paid, or preclude action for underpayment.** Taxpayers, or agents on their behalf, can expect a confirmation and /or determination letters within thirty (30) days after a *complete* filing has been received by the TTA. A copy of the receipt will be included with the letter of determination.

Copies of TTC 12.20 -Real Estate Sales Excise Tax can be found at www.codepublishing.com/WA/Tulalip

1. GROSS SALES PRICE: "Selling price" shall mean consideration, including money, or anything of value, paid or delivered, or contracted to be paid or delivered or services performed, contracted to be performed in return for the transfer of real property or estate or interest in real property, and shall include the amount of lien, mortgage, contract indebtedness, or other encumbrance, either given to secure the purchase prices, or any part thereof, or remaining unpaid on such property at the time of sale. When consideration is other than money and the transfer is taxable, market value is to be reported.
2. REAL ESTATE: Means real property, including all improvements the title to which is held separately from the title to the land to which the improvements are affixed. The term also includes used mobile homes and used floating homes, as well as air and development rights.
3. INTENT TO EVADE: Includes knowingly making false statements or taking actions so as to intentionally underpay or not pay the proper real estate excise tax due on the transfer of real estate, or ignoring the tribal tax because of a jurisdictional dispute without meritorious legal justification.
4. PENALTY ASSESSED FOR WILLFUL FRAUD/ INTENT TO EVADE: A penalty of 50% of the additional tax found to be due or remaining due after insufficient payment upon transfers found to have committed willful fraud or intent to evade tax payment.
5. AFFIDAVITS: The TTA is prohibited by adopted regulation from accepting incomplete affidavits. **It is the taxpayer's (or the agent's working on their behalf) responsibility to furnish complete documentation for tax payments and claimed exemptions.** Incomplete filings -affidavits missing information, filed without payment in full, or absent any document required to process the transaction shall be considered late for purposes of penalty (see #6 below). Incomplete filings may result in a default determination. In the case of exemption requests, this may mean a finding of non-exempt. Corrections or other changes cannot be made to a notarized affidavit - this must be done on a new affidavit and resubmitted.
6. INTEREST DUE FOR LATE PENALTY: If the tax due is not paid within thirty (30) days from the transaction date, interest of 1% per month shall be charged from the sale date until date of payment. Non-payment or underpayment resulting from intent to invade is subject to a penalty up to 50% of tax due.
7. EXEMPT/REFUND: Taxpayers seeking to contest the real estate excise tax must pay the tax in full prior to petition for refund. Refunds may be sought by written petition to the The Tribal Tax Administer (TTA) within 30 days from the date of payment in the event of:
 - a) duplicate tax payment
 - b) overpayment due to computation error
 - c) revision of the sale prior to closing
 - d) rescinded transfer
 - e) failure to claim exemption

Requests (petition) for refund must be made on a complete affidavit and accompanied by all required documentation and any evidence supporting the claim of exemption. The authority of the the TTA to issue refunds is limited to those authorized under Section 6a (i) – (v) of the REET Regulations adopted under TTC 12.20- Real Estate Excise Tax Code.

Transactions determined as exempt, eligible for tax refund, or refund due to overpayment shall receive a check made out to the original payer within approximately fourteen (14) business days of TTA determination. If the tax was paid by escrow or other agent on the taxpayer's behalf, the taxpayer must seek refund from such party. TTA is no longer able to void and return payment for qualifying exemptions.

8. APPEAL: A taxpayer may appeal a determination of the TTA within thirty (30) days of the receipt of determination. Appeals are made to the Tulalip Court system. If any tax is determined due and unpaid, the taxpayer shall provide such security for the payment of tax as the TTA determines appropriate as a condition of the appeal. This amount is no less than the 1% tax on the sale named in such transaction.



Reserved for Official Tax Stamp

REAL ESTATE EXCISE TAX AFFIDAVIT

USE FORM TO RECORD TRANSFER OF PROPERTY OR TRANSFER. REET IS DUE UPON TRANSFER.

Return this form, payment, and related documents to:

ASSESS & REAL ESTATE
6406 Marine Dr NW, Tulalip, WA 98271
Office: 360-716-4129 | Fax: 360-716-0179

Questions: RealEstate@TulalipTribes-nsn.gov

Form with sections for Seller/Grantor, Buyer/Grantee, Property Location, and Legal Description & Property Information.

6) Use, Utility CHECK ALL THAT APPLY

- a. Current property use:
b. Proposed uses including any division of the property for future sale or use:
c. Current water and sewer source:
d. Current power sources:
e. Current heat source:
f. Land lease:

7b) Request for Tax Credit - Determination

A "tax credit" is being claimed pursuant to TTC 12.20.100 wherein a single family residence (SFR), for which the REET was paid, is now being transferred in consideration for the purchase of another SFR...

8) Transfer Document Enclosed

Sale or Conveyance Date
Type of instrument
Gross Sale Price
1% of Gross Sale Price
Interest Due for Late Payment
TOTAL REET DUE

7a) Request for Exemption Determination

Indicate reason for claiming this transaction is exempt from tribal and/or federal law and submit proof of exemption claim and tax payment with affidavit.

- a. Sale of Land by or to the Tulalip Tribes of Washington.
b. Land is being sold by or to the United States in trust for the Tulalip Tribes of Washington or an Indian Person(s).
c. The property is subject to a restriction on alienation, imposed by the United States.
d. The Property is being sold by the State of Washington.
e. The Property is being transferred via gift, devise, or inheritance.
f. The Real Property being transferred is otherwise excluded from taxation by Tulalip Real Estate Excise Tax Code, Title 12.20, Section for the following reason(s):

AFFIDAVIT

A FALSE STATEMENT IS PUNISHABLE. THE STATEMENTS MADE HEREIN ARE MADE UNDER OATH WITH THE INTENT THAT THEY BE RELIED ON AS SWORN STATEMENTS.

Printed Name
Signature
Date
Telephone No.
Specify: Grantor Grantor's Agent Other:
Address of residence or place of business of person signing:

The foregoing affidavit was acknowledged and subscribed before me on this day of 20 in the State of , County of by

Affix Notary Seal

Notary Public Signature