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Confederated Tribes of Chehalis Reservation v. Thurston County Bd. of Equalization

United States Court of Appeals, Ninth Circuit - July 30, 2013 - F.3d - 2013 WL 3888429

Tribe and lessee brought action against county, challenging assessment of property taxes on leased property. The District Court awarded summary judgment to county, finding that state and local governments were not prohibited from taxing permanent improvements, like resort on leased property, that were owned by non-Indians. Tribe and lessee appealed.

The Court of Appeals held that land and permanent improvements on land were exempt from state and local taxation. Land where lessee operated resort was held in trust for use of tribe, and thus land and permanent improvements on land were exempt from state and local taxation.