



Waganakising Odawak
Little Traverse Bay Bands of Odawa Indians
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PAYMENT AND RETENTION OF LAND TAX BILLS POLICY

I. Tax Bills for LTBB Land Parcels

- A. The Legal Department shall record, review, and process all tax bills for land parcels received by the Tribe.
- B. Any tax bills received by the Tribe, either through US Postal Service or electronically shall be forwarded to the Legal Department for recording, reviewing, and processing.

II. Processing Tax Bills

- A. **Legal Department Review.** When the Legal Department is in receipt of a tax bill there will be a comparable review using the latest Land Holding Database Report or by searching the database for the Tax ID # of the property on the tax bill.

If the property not in trust, pending or withdrawn the Legal Department makes a notation on the bottom right corner of the tax bill that says, "OK to Pay", along with the date and initials. The tax bill is forwarded to Accounting Department for payment.

If the property is in trust, however the trust date has fallen within the calendar year the taxes are still due through that calendar year. The Legal Department makes a notation on the bottom right corner of the tax bill that says, "OK to Pay", along with the date and initials. The tax bill is forwarded to Accounting for payment, with the approval by the Legal Department.

If the property is in trust and it is not within the calendar year, meaning any year following the year the property went into trust, the Legal Department will reach out to the entity who sent the tax bill, for example, the Village, Township or County to have the respective entity remove the property from their tax rolls so no other tax bills will be generated in their systems. These bills are not sent to the Accounting Department for payment.

All Real Property tax bills will be paid by the LTBB Accounting Department, and Personal Property taxes will be made by a Company or Charter unless a different arrangement is made between the Tribe a Company or Charter. The Real Property tax bills will be forwarded to the LTBB Accounting for payment and the Personal

Property taxes will be forwarded to the respective Charter or Company for payment.

III. Legal Department Land Files and Retention of Documents

- A. **Land Files.** The Legal Department keeps all documentation related to the purchase, due diligence as required by LTBB, trust application filings, GIS maps, BIA correspondence, such as Notices of Decisions, surveys, and recorded warranty deeds and title policies in Land Files for each property.
- B. **Land Holding Database.** The Legal Department also maintains the LTBB Land Holding Database where all property information is stored and creates reports that are distributed widely to all branches of government and the enterprises owned and operated by and through LTBB whenever there are updates to the status of the properties.
- C. **Tax Bills.** Copies of all tax bills either sent for payment to the Accounting Department or the original tax bills for non-payment of land that has been put into trust will be retained in the Legal Department in the respective Land File.

IV. Accounting Department, Land Tax Bill Payments and Retention

- A. The Accounting Department, upon receipt of an approved tax bill by the Legal Department shall pay the bill from the fund allocated for the payment of taxes.
- B. **Payment of Tax Bills.** The payment of tax bills sent to the Accounting Department are managed through their Accounts Payable staff and Staff Accountants, according to Accounting Department procedures and policies.
- C. **Retention.** The retention of paid tax bills is managed according to the Accounting Department procedures and polices that align with the guidelines set forth for auditing purposes.

This Policy was approved by Tribal Council on November 18, 2021.



Marcella R. Reyes, Tribal Council Secretary

11/19/2021

Date

