

**LOCAL TAX CODE APPROVED BY CJA-12-18 AND THE MODEL CHAPTER TAX
ORDINANCE TEMPLATE – STEPS ON THE PROCESS FOR COMPLETING THE
CHAPTER TAX ORDINANCE**

1. Chapter needs to complete the template for the Local Tax Ordinance approved by TAX-18-233. Prior to completing, Chapter should inform the constituents.
2. Upon completing the Chapter Tax Ordinance, submit to the Office of the Navajo Tax Commission (ONTC) Executive Director
3. ONTC has 30 days to review and provide response/feedback to the Chapters Chapter Tax Ordinance
4. Chapter needs to coordinate with the Navajo Nation Election Office on putting the Chapter Tax Ordinance on a referendum (this could be done at any time during steps 1-4 as well)
5. Chapter Tax Ordinance Referendum at the Chapter
6. If the Chapter members approve the referendum, then submit the approved Chapter Tax Ordinance to ONTC
7. ONTC will prepare resolution and present the Navajo Tax Commission for approval with an effective date of the Chapter Tax Ordinance, generally at the beginning of a calendar quarter (i.e. January 1, April 1, July 1, October 1)