

2043 (2014) (Sotomayor, J., concurring) (determining that “[a] key goal of the Federal Government is to render Tribes more self-sufficient, and better positioned to fund their own sovereign functions, rather than relying on Federal funding”). The additional costs of State and local taxation have a chilling effect on potential lessees, as well as on a Tribe that, as a result, might refrain from exercising its own sovereign right to impose a Tribal tax to support its infrastructure needs. *See id.* at 2043–44 (finding that State and local taxes greatly discourage Tribes from raising tax revenue from the same sources because the imposition of double taxation would impede Tribal economic growth).

Similar to BIA’s surface leasing regulations, Tribal regulations under the HEARTH Act pervasively cover all aspects of leasing. *See* 25 U.S.C. 415(h)(3)(B)(i) (requiring Tribal regulations be consistent with BIA surface leasing regulations). Furthermore, the Federal government remains involved in the Tribal land leasing process by approving the Tribal leasing regulations in the first instance and providing technical assistance, upon request by a Tribe, for the development of an environmental review process. The Secretary also retains authority to take any necessary actions to remedy violations of a lease or of the Tribal regulations, including terminating the lease or rescinding approval of the Tribal regulations and reassuming lease approval responsibilities. Moreover, the Secretary continues to review, approve, and monitor individual Indian land leases and other types of leases not covered under the Tribal regulations according to the Part 162 regulations.

Accordingly, the Federal and Tribal interests weigh heavily in favor of preemption of State and local taxes on lease-related activities and interests, regardless of whether the lease is governed by Tribal leasing regulations or Part 162. Improvements, activities, and leasehold or possessory interests may be subject to taxation by the Coquille Indian Tribe.

Dated: November 9, 2017.

John Tahsuda,

Principal Deputy Assistant Secretary—Indian Affairs, Exercising the Authority of the Assistant Secretary—Indian Affairs.

Editorial Note: This document was received at The Office of the Federal Register on March 23, 2018.

[FR Doc. 2018–06228 Filed 3–27–18; 8:45 am]

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DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[189A2100DD/AAKC001030/
AOA501010.999900 253G]

Land Acquisitions: The Shawnee Tribe

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: The Secretary of the Interior made a final agency determination to acquire 102.98 acres, more or less, of land near the City of Guymon, Texas County, Oklahoma, in trust for the Shawnee Tribe for gaming and other purposes on January 19, 2018.

FOR FURTHER INFORMATION CONTACT: Ms. Paula L. Hart, Director, Office of Indian Gaming, Office of the Assistant Secretary—Indian Affairs, MS–3657, 1849 C Street NW, Washington, DC 20240, telephone (202) 219–4066.

SUPPLEMENTARY INFORMATION: This notice is published in the exercise of authority delegated by the Secretary of the Interior to the Assistant Secretary—Indian Affairs by 209 Departmental Manual 8.1, and is published to comply with the requirements of 25 CFR 151.12(c)(2)(ii) that notice of the decision to acquire land in trust be promptly provided in the **Federal Register**.

On January 19, 2018, the Secretary of the Interior issued a decision to accept approximately 102.98 acres, more or less, of land near the City of Guymon, Texas County, Oklahoma, (Site) in trust for the Shawnee Tribe (Tribe), under the authority of the Indian Reorganization Act, 25 U.S.C. 5108. The Department previously determined on January 19, 2017, that the Tribe is eligible to conduct gaming on the Site pursuant to Section 20 of the Indian Gaming Regulatory Act, 25 U.S.C. 2719(b)(1)(A). On March 3, 2017, the Governor of the State of Oklahoma concurred with the Department’s finding.

The Principal Deputy Assistant Secretary—Indian Affairs, on behalf of the Secretary of the Interior, will immediately acquire title to the Guymon Site in the name of the United States of America in trust for the Tribe upon fulfillment of Departmental requirements. The 102.98 acres, more or less, are located in Texas County, Oklahoma, and are described as follows:

All that part of the Northwest Quarter (NW/4) of the Southwest Quarter (SW/4) and the South Half (S/2) of the Southwest Quarter (SW/4) lying South of the South Right-of-Way line of U.S. Highway 54 in Section Eleven (11), Township Two (2) North, Range Fourteen (14) East, Cimarron Base and

Meridian, Texas County, Oklahoma, being more particularly described in TRUE NORTH bearings as follows:

Beginning at the Southwest Corner of the SW/4 of said Section 11; thence N 00°18’19” E, a distance of 1,291.19 feet to the intersection between said West line of the SW/4 and the South line of a tract of land as described and filed in Book 983 at Page 434 in the Office of the Texas County Clerk; thence along the South line of said tract as filed in Book 983 at Page 434 for the following seven (7) courses:

1. Thence S 89°36’25” E, a distance of 41.40 feet;
2. Thence N 00°23’35” E, a distance of 8.74 feet;
3. Thence with a curve turning to the Right with an arc length of 81.63 feet, with a radius of 162.00 feet, with a chord bearing of N 14°49’42” E, with a chord length of 80.77 feet;
4. Thence N 29°15’47” E, a distance of 211.01 feet;
5. Thence with a curve turning to the Left with an arc length of 106.48 feet, with a radius of 238.00 feet, with a chord bearing of N 16°26’47” E, with a chord length of 105.59 feet;
6. Thence N 24°40’53” E, a distance of 179.39 feet;
7. Thence N 54°15’23” E, a distance of 1,305.47 feet to a point common with the West line of the NE/4 SW/4; Thence S 00°21’54” W, along the West line of the NE/4 SW/4, a distance of 1,270.87 feet to the Southwest Corner thereof; thence S 89°45’32” E, along the South line of the NE/4 SW/4, a distance of 1,321.40 feet to the Southeast Corner thereof; thence S 00°25’29” W, along the East line of the S/2 SW/4, a distance of 1,323.96 feet to the Southeast Corner thereof; thence N 89°44’49” W, along the South line of the SW/4, a distance of 2,640.03 feet to the True Point of Beginning, having an area of 102.98 Acres, more or less. Basis of Bearings are True North. Said being described by Obert D. Bennett, PLS. No. 1471 on October 6, 2014. Surface Only.

Dated: March 12, 2018.

John Tahsuda,

Principal Deputy Assistant Secretary—Indian Affairs Exercising the Authority of the Assistant Secretary—Indian Affairs.

[FR Doc. 2018–06230 Filed 3–27–18; 8:45 am]

BILLING CODE 4337–15–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[189A2100DD/AAKC001030/
AOA501010.999900]

HEARTH Act Approval of Little Traverse Bay Bands of Odawa Indians Business, Agricultural, Residential, Wind and Solar Resource, and Wind Energy Evaluation Leases

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: On December 29, 2017, the Bureau of Indian Affairs (BIA) approved the Little Traverse Bay Bands of Odawa Indians, Michigan (Tribe) leasing regulations under the Helping Expedite and Advance Responsible Tribal Homeownership Act of 2012 (HEARTH Act). With this approval, the Tribe is authorized to enter into business, agricultural, residential, wind and solar resource, and wind energy evaluation leases without further BIA approval.

FOR FURTHER INFORMATION CONTACT: Ms. Sharlene Round Face, Bureau of Indian Affairs, Division of Real Estate Services, 1849 C Street NW, MS-4642-MIB, Washington, DC 20240, at (202) 208-3615.

SUPPLEMENTARY INFORMATION:

I. Summary of the HEARTH Act

The HEARTH Act makes a voluntary, alternative land leasing process available to tribes, by amending the Indian Long-Term Leasing Act of 1955, 25 U.S.C. 415. The HEARTH Act authorizes tribes to negotiate and enter into agricultural and business leases of tribal trust lands with a primary term of 25 years, and up to two renewal terms of 25 years each, without the approval of the Secretary of the Interior (Secretary). The HEARTH Act also authorizes tribes to enter into leases for residential, recreational, religious or educational purposes for a primary term of up to 75 years without the approval of the Secretary. Participating tribes develop tribal leasing regulations, including an environmental review process, and then must obtain the Secretary's approval of those regulations prior to entering into leases. The HEARTH Act requires the Secretary to approve tribal regulations if the tribal regulations are consistent with the Department of the Interior's (Department) leasing regulations at 25 CFR part 162 and provide for an environmental review process that meets requirements set forth in the HEARTH Act. This notice announces that the Secretary, through the Assistant Secretary—Indian Affairs, has approved the tribal regulations for the Little Traverse Bay Bands of Odawa Indians, Michigan.

II. Federal Preemption of State and Local Taxes

The Department's regulations governing the surface leasing of trust and restricted Indian lands specify that, subject to applicable Federal law, permanent improvements on leased land, leasehold or possessory interests, and activities under the lease are not subject to State and local taxation and

may be subject to taxation by the Indian tribe with jurisdiction. *See* 25 CFR 162.017. As explained further in the preamble to the final regulations, the Federal government has a strong interest in promoting economic development, self-determination, and tribal sovereignty. 77 FR 72,440, 72,447–48 (December 5, 2012). The principles supporting the Federal preemption of State law in the field of Indian leasing and the taxation of lease-related interests and activities applies with equal force to leases entered into under tribal leasing regulations approved by the Federal government pursuant to the HEARTH Act.

Section 5 of the Indian Reorganization Act, 25 U.S.C. 465, preempts State and local taxation of permanent improvements on trust land. *Confederated Tribes of the Chehalis Reservation v. Thurston County*, 724 F.3d 1153, 1157 (9th Cir. 2013) (citing *Mescalero Apache Tribe v. Jones*, 411 U.S. 145 (1973)). Similarly, section 465 preempts state taxation of rent payments by a lessee for leased trust lands, because “tax on the payment of rent is indistinguishable from an impermissible tax on the land.” *See Seminole Tribe of Florida v. Stranburg*, No. 14–14524, *13–*17, n.8 (11th Cir. 2015). In addition, as explained in the preamble to the revised leasing regulations at 25 CFR part 162, Federal courts have applied a balancing test to determine whether State and local taxation of non-Indians on the reservation is preempted. *White Mountain Apache Tribe v. Bracker*, 448 U.S. 136, 143 (1980). The *Bracker* balancing test, which is conducted against a backdrop of “traditional notions of Indian self-government,” requires a particularized examination of the relevant State, Federal, and tribal interests. We hereby adopt the *Bracker* analysis from the preamble to the surface leasing regulations, 77 FR at 72,447–48, as supplemented by the analysis below.

The strong Federal and tribal interests against State and local taxation of improvements, leaseholds, and activities on land leased under the Department's leasing regulations apply equally to improvements, leaseholds, and activities on land leased pursuant to tribal leasing regulations approved under the HEARTH Act. Congress's overarching intent was to “allow tribes to exercise greater control over their own land, support self-determination, and eliminate bureaucratic delays that stand in the way of homeownership and economic development in tribal communities.” 158 Cong. Rec. H. 2682 (May 15, 2012). The HEARTH Act was intended to afford tribes “flexibility to

adapt lease terms to suit [their] business and cultural needs” and to “enable [Tribes] to approve leases quickly and efficiently.” *Id.* at 5–6.

Assessment of State and local taxes would obstruct these express Federal policies supporting tribal economic development and self-determination, and also threaten substantial tribal interests in effective tribal government, economic self-sufficiency, and territorial autonomy. *See Michigan v. Bay Mills Indian Community*, 134 S. Ct. 2024, 2043 (2014) (Sotomayor, J., concurring) (determining that “[a] key goal of the Federal Government is to render Tribes more self-sufficient, and better positioned to fund their own sovereign functions, rather than relying on Federal funding”). The additional costs of State and local taxation have a chilling effect on potential lessees, as well as on a tribe that, as a result, might refrain from exercising its own sovereign right to impose a tribal tax to support its infrastructure needs. *See id.* at 2043–44 (finding that State and local taxes greatly discourage tribes from raising tax revenue from the same sources because the imposition of double taxation would impede tribal economic growth).

Similar to BIA's surface leasing regulations, tribal regulations under the HEARTH Act pervasively cover all aspects of leasing. *See* 25 U.S.C. 415(h)(3)(B)(i) (requiring tribal regulations be consistent with BIA surface leasing regulations). Furthermore, the Federal government remains involved in the tribal land leasing process by approving the tribal leasing regulations in the first instance and providing technical assistance, upon request by a tribe, for the development of an environmental review process. The Secretary also retains authority to take any necessary actions to remedy violations of a lease or of the tribal regulations, including terminating the lease or rescinding approval of the tribal regulations and reassuming lease approval responsibilities. Moreover, the Secretary continues to review, approve, and monitor individual Indian land leases and other types of leases not covered under the tribal regulations according to the Part 162 regulations.

Accordingly, the Federal and tribal interests weigh heavily in favor of preemption of State and local taxes on lease-related activities and interests, regardless of whether the lease is governed by tribal leasing regulations or Part 162. Improvements, activities, and leasehold or possessory interests may be subject to taxation by the Little Traverse Bay Bands of Odawa Indians, Michigan.

Dated: December 29, 2017.

John Tahsuda,

Principal Deputy Assistant Secretary—Indian Affairs, Exercising the Authority of the Assistant Secretary—Indian Affairs.

Editorial Note: This document was received at the Office of the Federal Register on March 23, 2018.

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DEPARTMENT OF THE INTERIOR

[18XD0120AF/DT20000000/DST000000/241A/T0110100]

Tribal Information Sessions

AGENCY: Office of the Special Trustee for American Indians (OST), Interior.

ACTION: Announcement of Tribal information sessions.

SUMMARY: This notice announces two telephonic Tribal information sessions pertaining to the consolidation of OST's Office of Appraisal Services and the Office of Valuation Services into a new Appraisal and Valuation Services Office, located within the existing Office of Policy, Management and Budget.

DATES: Consultation sessions will be held by phone on Tuesday, April 24, from 1:00 p.m. to 2:30 p.m. EST, and Wednesday, April 25, 2018, from 9:00 a.m. to 10:30 a.m. EST. See the **SUPPLEMENTARY INFORMATION** section below for the call-in numbers and participant codes.

ADDRESSES: This information is also posted at www.doi.gov/OST/ITARA.

FOR FURTHER INFORMATION CONTACT: Mr. Eldred Lesansee, AVSO Associate Deputy Director at AVSO_Info@ios.doi.gov or (505) 816–1602.

SUPPLEMENTARY INFORMATION:

Background

In June 2016, Congress passed the Indian Trust Asset Reform Act (ITARA), Public Law 114–178. Title III, Section 305(a) of ITARA requires that appraisals and valuations of Indian trust property be administered by a single bureau, agency, or other administrative entity within the Department by December 22, 2017. Currently, the Office of Appraisal Services (OAS), within the Office of the Special Trustee for American Indians (OST), conducts appraisals of Indian trust property, while the Office of Valuation Services (OVS) conducts appraisals of non-Indian trust property, as well as mineral evaluations for Indian and non-Indian property.

In 2016, the Department held ten consultation sessions and a listening session with Tribes in various locations

throughout the United States regarding Sections 303, 304, and 305 of ITARA, and held an open period for the submission of written comments. During consultation, the Department sought input on six options for the consolidation of appraisals and valuations and invited Tribes to suggest additional options.

New Appraisals and Valuation Services Office (AVSO)

The Department conducted an inventory and analysis of the OAS's current functions, and then assessed options for the future of those functions. After careful consideration of feedback from Tribes and individuals, and close collaboration with our internal stakeholders, the Department decided to consolidate OAS and OVS into a single office: the Appraisals and Valuation Services Office (AVSO), to be located in the existing Office of Policy, Management and Budget. On March 19, 2018, Secretary Zinke signed Secretarial Order No. 3363 consolidating appraisal and evaluation functions for trust property into the AVSO. The efficiencies garnered from administration by a single entity will enhance the Department's ability to improve the delivery of appraisal and minerals evaluation services to our clients.

The Department is hosting two information sessions for Tribes on this action to consolidate the OAS and OVS into a new AVSO.

Tribal Information Sessions Call-In Information

The toll-free call-in number for the sessions are as follows:

- April 24, 2018: (877) 918–1345, participant code 8512946.
- April 25, 2018: (877) 918–1345, participant code 8512946.

Authority: E.O. 13175, 65 FR 67250, and Section 2 of the Reorganization Plan No. 3 of 1950 (64 Stat. 1262).

Jerold Gidner,

Principal Deputy Special Trustee for American Indians.

[FR Doc. 2018–06183 Filed 3–27–18; 8:45 am]

BILLING CODE 4334–63–P

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

[LLMT926000–18X–L14400000.BJ0000; MO#4500118801]

Notice of Proposed Filing of Plats of Survey: Montana

AGENCY: Bureau of Land Management, Interior.

ACTION: Notice of proposed official filing.

SUMMARY: The plat of survey for the land described in this notice is scheduled to be officially filed 30 calendar days after the date of this publication in the BLM Montana State Office, Billings, Montana. The survey, which was executed at the request of the BLM, is necessary for the management of these lands.

DATES: A person or party who wishes to protest this decision must file a notice of protest in time for it to be received in the BLM Montana State Office no later than 30 days after the date of this publication.

ADDRESSES: A copy of the plat may be obtained from the Public Room at the BLM Montana State Office, 5001 Southgate Drive, Billings, Montana 59101, upon required payment. The plat may be viewed at this location at no cost.

FOR FURTHER INFORMATION CONTACT: Josh Alexander, BLM Chief Cadastral Surveyor for Montana; telephone: (406) 896–5123; email: jalexand@blm.gov. Persons who use a telecommunications device for the deaf (TDD) may call the Federal Relay Service (FRS) at (800) 877–8339 to contact the above individual during normal business hours. The FRS is available 24 hours a day, 7 days a week, to leave a message or question with the above individual. You will receive a reply during normal business hours.

SUPPLEMENTARY INFORMATION: The lands surveyed are:

Principal Meridian, Montana

T. 1 N., R. 14 W.
Sec. 26.

A person or party who wishes to protest an official filing of a plat of survey identified above must file a written notice of protest with the BLM Chief Cadastral Surveyor for Montana at the address listed in the **ADDRESSES** section of this notice. The notice of protest must identify the plat(s) of survey that the person or party wishes to protest. The notice of protest must be received in the BLM Montana State Office no later than the scheduled date of the proposed official filing for the plat(s) of survey being protested; if received after regular business hours, a notice of protest will be considered filed the next business day. A written statement of reasons in support of the protest, if not filed with the notice of protest, must be filed with the BLM Chief Cadastral Surveyor for Montana within 30 calendar days after the notice of protest is received.