

50 new Indian Tribes per year from those eligible tribes. The application deadline listed in the **DATES** section is predicated upon providing the parties enough time to complete funding agreement negotiations in advance of the fiscal year or calendar year start date of the 2026 funding agreement. The PROGRESS Act mandates that copies of the funding agreements be sent at least 90 days before the proposed effective date to each Tribe that is served by the Bureau of Indian Affairs and wants to participate in a funding agreement. Initial negotiations with a Tribe/consortium located in a region and/or agency which has not previously been involved with self-governance negotiations will take approximately 2 months from start to finish. Agreements for an October 1 to September 30 funding year need to be signed and submitted by July 1. Agreements for a January 1 to December 31 need to be signed and submitted by October 1.

Purpose of Notice

Under 25 U.S.C. 5362(c), which supersedes the eligibility criteria in 25 CFR part 1000, subpart B, to be eligible to participate in self-governance, an Indian Tribe must:

- (1) successfully complete the planning phase outlined below;
- (2) request participation in self-governance by resolution or other official action by the Tribal governing body; and
- (3) demonstrate for the 3 fiscal years preceding the date on which the Tribe requests participation, fiscal stability and financial management capability as evidenced by the Indian Tribe having no uncorrected significant and internal audit exceptions in the required annual audit of its self-determination or self-governance agreements with any Federal agency.

An Indian Tribe seeking to begin participation in self-governance must complete the planning phase. The planning phase must:

- (1) be conducted to the satisfaction of the Indian Tribe; and
- (2) include:
 - (i) legal and budgetary research; and
 - (ii) internal Tribal governing planning, training, and organizational preparation.

Applicants should be guided by the referenced requirements in preparing their applications to begin participation in the tribal self-governance program in fiscal year 2026 and calendar year 2026. Copies of these requirements may be obtained from the information contact person identified in this notice.

Tribes/consortia wishing to be considered for participation in the tribal self-governance program in fiscal year 2026 or calendar year 2026 must respond to this notice, except for those tribes/consortia which are one of the 142 tribal entities with signed self-governance agreements.

Information Collection

This information collection is authorized by OMB Control Number 1076–0143, Tribal Self-Governance Program, which expires February 28, 2026.

Bryan Newland,

Assistant Secretary—Indian Affairs.

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DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[256A2100DD/AAKC001030/
AOA51010.999900]

Proclaiming Certain Lands as Reservation for Kickapoo Traditional Tribe of Texas

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice of reservation proclamation.

SUMMARY: This notice informs the public that the Assistant Secretary—Indian Affairs proclaimed approximately 199.73 acres, more or less, an addition to the reservation of the Kickapoo Traditional Tribe of Texas.

DATES: This proclamation was made on December 13, 2024.

FOR FURTHER INFORMATION CONTACT: Ms. Carla Clark, Bureau of Indian Affairs, Division of Real Estate Services, 1001 Indian School Road NW, Box #44, Albuquerque, New Mexico 87104, carla.clark@bia.gov, (505) 563–3132.

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 part 209 of the Departmental Manual.

A proclamation was issued according to the Act of June 18, 1934 (48 Stat. 984; 25 U.S.C. 5110) for the lands described below. The lands are proclaimed to be the Kickapoo Traditional Tribe of Texas Reservation for the Kickapoo Traditional Tribe of Texas in Maverick County, Texas.

Kickapoo Traditional Tribe of Texas Reservation, Maverick County, Texas, Legal Descriptions Containing 199.73 Acres, More or Less

Bowles Property 840 ST 1004

The land is described as surface and surface rights only in and to a 199.73 acres tract of land described as a tract of land lying in Maverick County located in the following original surveys:

Original Grantee, G.C.&S.F.R.R. Co. Survey 1, Abstract 1008, acres 114.07; Original Grantee, Winchester Kelso, Survey 2, Abstract 1301, acres 83.38; Original Grantee, Adolph Haun, Survey 33, Abstract 143, acres 2.28 for a combined total of 199.73 surface acres.

Described as a 199.73 acres tract in conveyance document to the Kickapoo Traditional Tribe of Texas recorded in Volume 667, Pages 370-*et seq.* of the Maverick County Official Public Records, Maverick County, Texas and being further described by metes and bounds as follows: (the bearings are geodetic north (true north), distances and areas shown hereon are surface, the scale factor to convert from grid to surface is 1.00009324879955236, corners called for as being set are marked on the ground with 1/2" steel stakes with plastic identifications caps stamped "DIRKSEN/6260" attached unless otherwise noted or shown).

Commencing from the ostensible east corner of the Winchester Kelso, Survey 2, Abstract 1301;

Thence S44°50'15" W 172 feet with the southeast line of Survey 2;

Thence N45°09'44" W 1157 feet to a steel stake set for The Point of Beginning in the northwest intersection of Rosita Valley Road with El Indio Highway for a northeast corner of the herein described tract;

Thence S44°41'21" W 3428.67 feet with the north right of way line of Rosita Valley Road to a steel stake found at the southeast corner of Tract 1, Block 9 of the Riverside Acres Subdivision as shown on the plat recorded in Envelope 72, Side A of the Maverick County Plat Records for an east corner of the herein described tract;

Thence N45°10'44" W 1466.07 feet to a steel stake found marked "RPLS 4134" at north corner of said Tract 1, Block 9 for a reentrant corner of the herein described tract;

Thence S44°36'03" W 6965.15 feet, with the north line of said Riverside Acres Subdivision at 6914.50 feet passing a steel stake set in line for a reference and continuing to a point on the left bank of the Rio Grande River for the southwest corner of the herein described tract;

Thence with the left bank of the Rio Grande River for the following seven (7) calls;

1. N03°02'46" W 123.41 feet to a point;
2. N04°59'23" W 153.66 feet to a point;
3. N04°30'58" W 131.66 feet to a point;
4. N00°46'17" W 234.25 feet to a point;
5. N11°40'21" E 64.20 feet to a point;
6. N00°07'16" E 126.70 feet to a point;
7. N04°39'17" W 14.59 feet to a point;

Thence N44°35'56" E 8001.79 feet at 50.00 feet passing a steel stake set on line for reference and continuing to a 3/4" steel stake found for a northeast corner of the herein described tract;

Thence S45°10'29" E 1343.42 feet to a steel stake found for a reentrant corner of the herein described tract;

Thence N44°38'46" E 1616.04 feet to a steel stake set in the south right of way line of El Indio Highway for a northeast corner of the herein described tract;

Thence S59°44'57" E 759.81 to the Point of Beginning containing 199.73 acres of land with the herein described boundary as survey by Dirksen Engineering of December 8, 2015. The above-described land contains a total of 199.73 acres, more or less, which are subject to all valid rights, reservations, rights-of-way, and easements of record.

The above-described lands contain a total of 199.73 acres, more or less, which are subject to all valid rights, reservations, rights-of-way, and easements of record.

This proclamation does not affect title to the lands described above, nor does it affect any valid existing easements for public roads, highways, public utilities, railroads and pipelines, or any other valid easements or rights-of-way or reservations of record.

Bryan Newland,

Assistant Secretary—Indian Affairs.

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DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[256A2100DD/AAKC001030/
AOA501010.999900]

HEARTH Act Approval of Kickapoo Tribe of Oklahoma Residential Leasing Ordinance

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: The Bureau of Indian Affairs (BIA) approved the Kickapoo Tribe of Oklahoma Residential Leasing Ordinance under the Helping Expedite and Advance Responsible Tribal

Homeownership Act of 2012 (HEARTH Act). With this approval, the Tribe is authorized to enter into residential leases without further BIA approval.

DATES: BIA issued the approval on December 16, 2024.

FOR FURTHER INFORMATION CONTACT: Ms. Carla Clark, Bureau of Indian Affairs, Division of Real Estate Services, 1001 Indian School Road NW, Albuquerque, NM 87104, carla.clark@bia.gov, (702) 484–3233.

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 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 Kickapoo Tribe of Oklahoma.

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 72440, 72447–48

(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. 5108, 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 5108 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*, 799 F.3d 1324, 1331, 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." H. Rep. 112–427 at 6 (2012).

Assessment of State and local taxes would obstruct these express Federal