

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 810–11 (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 25 CFR 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 25 CFR part 162. Improvements, activities, and leasehold or possessory interests may be subject to taxation by the Prairie Band Potawatomi Nation.

Bryan Newland,

Assistant Secretary—Indian Affairs.

[FR Doc. 2023–21301 Filed 9–28–23; 8:45 am]

BILLING CODE 4337–15–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[234A2100DD/AAKC001030/
AOA501010.999900]

Proclaiming Certain Lands as Reservation for Confederated Tribes of the Chehalis Reservation of Washington

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 254.363 acres, more or less, as an addition to the reservation of Confederated Tribes of the Chehalis Reservation of Washington.

DATES: This proclamation was made on September 21, 2023.

FOR FURTHER INFORMATION CONTACT: Ms. Carla H. Clark, Bureau of Indian Affairs, Acting Division Chief, Division of Real Estate Services, 1001 Indian School Road NW, Box #44, Albuquerque, New Mexico 87104, *Carla.Clark@bia.gov*, (720) 424–3233.

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 is issued in accordance with the Indian Reorganization 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 Confederated Tribes of the Chehalis Reservation of Washington for Chehalis Tribe in Thurston and Grays Harbor County, Washington.

Confederated Tribes of the Chehalis Reservation of Washington, 7 Parcels, Willamette Meridian, Thurston County and Grays Harbor County, Washington Legal Descriptions Containing 254.363 Acres, More or Less

105–T2213

Parcel A

That part of Tract 19 of Jackson Fruit Tracts as recorded in Volume 8 of Plats, Page 54, described as follows:

Beginning at the Northwest corner of said Tract 19; thence East 300 feet to the True Point of Beginning; thence South 145 feet thence West 25 feet; thence South to the North right-of-way line of County Road; thence Easterly along said right-of-way to the East line of said

Tract 19; thence North to the South right-of-way line of Second Street thence West along right-of-way line to the Point of Beginning. Together with that part of vacated road adjoining said premises on the South which was vacated in Volume 28 of the County Commissioner’s minutes, Page 246.

Parcel B

The West 300 feet of the North 145 feet of Tract 19, Jackson Fruit Tracts, as recorded in Volume 8 of Plats, page 54; Excepting therefrom the West 2A30 feet.

Parcel C

That part of the East 110 feet of the West 275 feet of Tract 19 of Jackson Fruit Tracts as recorded in Volume 8 of Plats, Page 54, lying Northerly of County Road. Excepting therefrom the North 145 feet and the West 230 feet of the South 45 feet of the North 190 feet of said Tract 19. Together with that part of vacated County Road adjoining said premises on the South which was vacated in Volume 28 of County Commissioner’s minutes, Page 245.

Parcel D

The West 230 feet of the North 190 feet of Tract 19, Jackson Fruit Tracts, as recorded in Volume 8 of Plats, Page 54. Excepting therefrom that portion conveyed to Thurston County by deed recorded February 10, 1998, under Auditor’s File No. 3134738.

Parcel E

The West 165 feet of that portion of Tract 19 of Jackson Fruit Tracts as recorded in Volume 8 of Plats, Page 54, lying Northerly of Tract conveyed to the State of Washington by deed dated October 28, 1952, and recorded under file no. 514194; together with that part, if any, of vacated road adjoining said premises on the Southeast which was vacated in Volume 28 of County Commissioner’s minutes, Page 245.

Excepting therefrom the Northerly 190 feet; and that portion lying in Tract conveyed to the State of Washington by deed dated June 27, 1958 and recorded under file no. 599495. And Excepting therefrom that portion conveyed to Thurston County by deed recorded February 10, 1988, under file no. 3134737. In Thurston County Washington. Containing 4.47 acres, more or less.

105–T2210

Parcel A

The South 445 feet of Government Lot 4 in Section 3, Township 16 North, Range 5 West of the Willamette Meridian; Situate in the County of Grays Harbor, State of Washington.

Parcel B

The South 879.78 feet of Government Lot 1, Except the East 363 feet thereof;

The East 11 acres of Government Lot 1, Except the right of way of the Northern Pacific Railway Company; and Government Lot 1, Except the East 11 acres thereof; Also Except the South 879.78 feet thereof; All in Section 10, Township 16 North, Range 5 West of the Willamette Meridian; Situate in the County of Grays Harbor, State of Washington.

Parcel C

A portion of Sections 10 and 11, Township 16 North, Range 5 West of the Willamette Meridian described as follows:

Commencing at the East Quarter corner of Section 10; Thence North 03°23'26" East along the line between Sections 10 and 11, a distance of 704.35 feet to the true point of beginning; Thence North 86°21'40" West parallel with the said North line of Government Lot 2 a distance of 820.49 feet to the East edge of the Chehalis River;

Thence North 14°24'05" West along the edge of said Chehalis River a distance of 363.61 feet; Thence North 22°04'26" West to the North line of said Government Lot 2 a distance of 300.25 feet; Thence South 86°21'40" East along said North line of Government Lot 2 to the Northeast corner of said Government Lot 2 a distance of 1,060.69 feet; Thence continuing along said line South 86°21'40" East to the centerline of Elma-Gate County Road a distance of 511.43 feet; Thence South 00°09'58" West along said centerline a distance of 617.39 feet; Thence North 86°21'40" West 546.16 feet to the point of beginning,

Except Burlington Northern Railroad Right of Way;

(Also known as Lot 1 of Grays Harbor County Large Lot Subdivision No. 2008-1690, recorded September 14, 2009, under Auditor's File No. 2009-09140044, records of Grays Harbor County;)

Situate in the County of Grays Harbor, State of Washington.

Parcel D

A portion of Sections 10 and 11, Township 16 North, Range 5 West of the Willamette Meridian described as follows:

Commencing at the East Quarter corner of Section 10 and the true point of beginning;

Thence North 86°32'42" West to the East edge of the Chehalis River a distance of 573.32 feet; Thence North 17°55'08" West along the East edge of said Chehalis River a distance of 313.50

feet; Thence North 14°24'05" West to a line parallel with the North line of Government Lot 2 a distance of 436.05 feet; Thence South 86°21'40" East to the intersection of the Section line between said 10 and 11 a distance of 820.49 feet; Thence continue South 86°21'40" East to the centerline of the Elma-Gate County Road a distance of 546.16 feet; Thence South 00°09'58" West along said centerline a distance of 188.27 feet to the beginning of a concave curve to the East having a radius point that bears South 89°50'02" East 3,157.28 feet; Thence continuing along an arc having a central angle of 09°17'22" a distance of 511.89 feet; Thence North 87°16'21" West 624.84 feet to the point of beginning;

Except Burlington Northern Railroad Right of Way;

(Also known as Lot 2 of Grays Harbor County Large Lot Subdivision No. 2008-1690, recorded September 14, 2009, under Auditor's File No. 2009-09140044, records of Grays Harbor County;)

Situate in the County of Grays Harbor, State of Washington.

Parcel E

That portion of the Northwest Quarter of the Northwest Quarter lying South and West of the Old State Highway in Section 11, Township 16 North, Range 5 West of the Willamette Meridian; Situate in the County of Grays Harbor, State of Washington.

Containing 95.265 acres, more or less.

105-T2214

Parcel A

That part of the SE¹/₄ of the SW¹/₄ of Section 16, Township 17 North, Range 2 West, W.M., described as follows:

Beginning at a point on the South line of said Section 16 that is 1,806.55 feet East of its Southwest corner; Thence North 660 feet; Thence East 164.25 feet; Thence South 660 feet; Thence West 164.25 feet to the Point of Beginning; Excepting therefrom the South 30 feet for the County Road known as Lathrop Road, 93rd Avenue SW in Thurston County, Washington. Commonly known as 2828 93rd Ave. SW, Olympia, Washington 98512.

Parcel B

That part of the SE¹/₄ of the SW¹/₄ of Section 16, Township 17 North, Range 2 West, W.M., described as follows:

Beginning at a point on the South line of said Section 16 that is 1,642.3 feet East of its Southwest corner; Running Thence East along said South line 164.25 feet; Thence North 660 feet; Thence East 164.25 feet; Thence North

660 feet, more or less; to the North line of said SE¹/₄ of SW¹/₄; Thence Westerly along said North line 328.5 feet, more or less; Thence South 1,320 feet, more or less, to the Point of Beginning; Excepting therefrom the South 30 feet for County Road known as Lathrop Road, 93rd Avenue SW in Thurston County, Washington. Commonly known as 2842 93rd Ave. SW, Olympia, Washington 98512. Containing 9.86 acres, more or less.

157-T1231

The Southwest Quarter of the Southwest Quarter of the Southwest Quarter of Section 30, Township 16 North, Range 4, West of the Willamette Meridian; County of Grays Harbor, State of Washington.

Also: That portion of the South half of the Southwest Quarter of the Northwest Quarter of the Southwest Quarter, and of the Northwest Quarter of the Southwest Quarter of the Southwest Quarter of Section 30, Township 16 North, Range 4, West of the Willamette Meridian, which lies West of the center line of a certain slough; Except that portion lying within the Dexter Newton County Road;

Also: That portion of the Northwest Quarter of the Southwest Quarter of the Southwest Quarter of Section 30, Township 16 North, Range 4, West of the Willamette Meridian lying East of the center line of a certain slough and between the boundaries of Dexter Newton County Road extended westerly; Containing 13.19 acres, more or less.

157-T1250

The East 2²/₃ rods of the North 24 rods of the Southeast Quarter of the Southwest Quarter of the Southwest Quarter of Section 30, Township 16 North, Range 4 West of the Willamette Meridian;

And that part of the West 150 feet of the Southwest Quarter of the Southeast Quarter of the Southwest Quarter of said Section 30 lying North of the centerline of Harris Avenue continued West;

Together with that portion of an alley 12 feet in width platted under the Line Addition to Oakville, as per plat recorded in Volume 4 of Plats, page 3, records of Grays Harbor, lying in the West 150 feet of the Southwest Quarter of the Southeast Quarter of the Southwest Quarter of Section 30, Township 16 North, Range 4 West of the Willamette Meridian, as disclosed by Quit Claim Deed recorded September 18, 2015, under Auditor's File No. 2015-09180065, records of Grays Harbor County;

Except the East 16 feet of the West 236 feet of the North 24 rods of the Southeast Quarter of the Southwest Quarter of the Southwest Quarter of Section 30, Township 16 North, Range 4 West of the Willamette Meridian; Situate in the County of Grays Harbor, State of Washington. Containing 4.92 acres more or less.

157-T1246

Parcel A

Government Lots 3 and 6, AND the Southwest Quarter of the Northeast Quarter, Except Railroad right-of-way;

Also: The North Half of the Southeast Quarter, Except a tract of land originally conveyed to Max Porstmann by Oscar Blechschmidt and Jessie H. Blechschmidt, husband and wife, by deed dated February 8, 1919 and recorded in Volume 140 of Deeds, page 481, records of Grays Harbor County, which tract is described as follows:

A triangular tract of land lying in the Northeast Quarter of the Southeast Quarter of Section 1, Township 15 North, Range 5 West of the Willamette Meridian, beginning at a point on the Section line 645 feet South of the Quarter post; Thence running South 675 feet;

Thence West 450 feet; Thence Northeasterly 850 feet to the point of beginning;

Except South Bank Road and Garrard Creek County Road;

And Except that portion of Government Lot 3 and that portion of the Southwest Quarter of the Northeast Quarter of Section 1, Township 15 North, Range 5 West of the Willamette Meridian, lying Westerly of the Westerly right-of-way line of South Bank County Road as conveyed to County of Grays Harbor by Right-of-Way Deed, recorded December 27, 1932, under Auditor's File No. 300850 in Volume 213 of Deeds, page 108, records of Grays Harbor County;

Also Except that portion of the Northeast Quarter of Section 1, Township 15 North, Range 5 West of the Willamette Meridian, lying Southerly of the Chehalis River and Northerly of the Union Pacific Railroad right of way, the Southwesterly line of which currently measures 500 feet, more or less;

All situate in Section 1, Township 15 North, Range 5 West of the Willamette Meridian; Situate in the County of Grays Harbor, State of Washington.

Parcel B

Commencing at the Northwest corner of the Southeast Quarter of the Southeast Quarter of Section 1, Township 15 North, Range 5 West of the

Willamette Meridian; Thence South 56°20'16" East 88.6 feet; Thence North 86°28'56" East 533 feet, more or less, to the North line of said subdivision and the point of the beginning; Thence North 88°27'04" East along said North line, 180 feet, more or less, to the Westerly boundary of Garrard Creek County Road; Thence South along the Westerly boundary of Garrard Creek County Road and along said boundary as the same curves Westerly to a point on said boundary that lies South 86°28'56" West of the point of beginning; Thence North 86°28'56" East to the point of beginning;

Excepting therefrom that portion lying within the North 300 feet of the East 26 feet of the West 726 feet of the said Southeast Quarter of the Southeast Quarter;

Also: That portion of the Southeast Quarter of the Southeast Quarter and that portion of the Southwest Quarter of the Southeast Quarter of Section 1, Township 15 North, Range 5 West of the Willamette Meridian, lying North of the Garrard Creek County Road;

Excepting therefrom that portion lying Southerly of the following described line:

Commencing at the Northwest corner of the Southeast Quarter of the Southeast Quarter; Thence South 56°20'16" East 88.6 feet to the North boundary of the Garrard Creek County Road and the point of beginning; Thence North 86°28'56" East 533 feet, more or less, to the North line of said subdivision and the terminus of said line; Situate in the County of Grays Harbor, State of Washington. Containing 113.96 acres, more or less.

105-T2211

Parcel A 9.577 Acres

All that portion of Parcel "X" lying within Government Lots 5 and 6, Section 36, Township 16 North, Range 5 West of the Willamette Meridian.

Parcel X

All those parts of Lots 5 and 6, Section 36, Township 16 North, Range 5 West of the Willamette Meridian, included within the boundaries of a strip of land 150 feet in width, being 75 feet on each side of the center line of the Grays Harbor and Puget Sound Railway Company's railroad as the same is located and staked out upon the ground over and across the said Lots 5 and 6, of said Section 36; The course of said center line across said Section 36 being more particularly described as follows, to-wit:

Beginning at the point of intersection of said center line with the South

boundary line of said Section 36 at railway survey Station No. 2138+57, which point is 2,427.7 feet East of the Southwest corner of said Section 36; Thence North 33°56' West 745.93 feet to Station no. 2131+11.07; Thence on a tapered curve to the right through an angle of 0°54' 60 feet to Station No. 2130+51.07; Thence on a 3° curve to the right 1,455.00 feet to Station No. 2115+96.07; Thence on a tapered curve to the right through an angle of 0°54' 60 feet to Station No. 2115+36.07; Thence North 11°31' East 334.49 feet to Station No. 2112+01.58; Thence on a tapered curve to the left through an angle of 3° 120 feet to Station No. 2110+81.58; Thence on a 5° curve to the left 1,009.33 feet to Station No. 2100+72.25; Thence on a tapered curve to the left through an angle of 3° 120 feet to Station No. 2099+52.25; Thence North 44°57' West 1,135.45 feet to Station No. 2088+16.8; Thence on a 0°30' curve to the right 839.5 feet to Station No. 2079+77.3 and point of intersection of said center line with West line of said Section 36, which point is 333.4 feet South of the Northwest corner of said Section 36;

Also: An additional strip of land 25 feet in width lying Easterly of, parallel with and contiguous to the 150 foot strip hereinabove described the Southerly boundary of said 25 foot strip being a line drawn through Station No. 2112+01.58 at right angles to said center line and the Northerly boundary thereof being the North line of Lot 6, of said Section 36;

Also: An additional strip of land, triangular in shape, lying in Lot 6, of said Section 36, bounded on the East by the 150 foot strip of land first hereinabove described; on the North by the North line of said Lot 6, and on the West by a line extending Northwesterly from a point which is 75 feet Northwesterly of railway survey Station No. 2112+01.58 to a point which is 50 feet Southwesterly of railway survey Station No. 2100+00; the said 75 feet and 50 feet respectively being measured along a line drawn at right angles to the center line hereinabove described;

Parcel B 3.321 Acres

A portion of Government Lot 5, Section 36, Township 16 North, Range 5 West of the Willamette Meridian, more particularly described as follows:

That portion of said Government Lot 5 lying Easterly of Garrard County Road;

Excepting therefrom all that portion of the former railroad right-of-way described in Parcel A above;

Situate in the County of Grays Harbor, State of Washington.

Containing 12.90 acres, more or less

The above-described lands contain a total of 254.363 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.

[FR Doc. 2023–21300 Filed 9–28–23; 8:45 am]

BILLING CODE 4337–15–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[234A2100DD/AAKC001030/
AOA51010.999900]

Proclaiming Certain Lands as Reservation for Kalispel Indian Community of the Kalispel Reservation

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 20.06 acres, more or less, as an addition to the reservation of Kalispel Indian Community of the Kalispel Reservation.

DATES: This proclamation was made on September 21, 2023.

FOR FURTHER INFORMATION CONTACT: Ms. Carla H. Clark, Bureau of Indian Affairs, Acting Division Chief, Division of Real Estate Services, 1001 Indian School Road NW, Box #44, Albuquerque, New Mexico 87104, *Carla.Clark@bia.gov*, (720) 424–3233.

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 is issued in accordance with 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 Kalispel Reservation for the Kalispel Indian Community of the Kalispel Reservation in Pend Oreille County, Washington.

**Parcel No.: 443205320003; 14962 HWY 211
Property (a.k.a. Gould Property)**

103–T1025

That portion of the Northwest Quarter of the Southwest Quarter of Section 5,

Township 32 North, Range 44 E. W.M., Pend Oreille County, Washington, lying West of Highway 20 and East of Highway No. 211 (formerly No. 6B).

Situate in Pend Oreille County,
Washington

Containing 20.06 acres, more or less.

The above described lands contain a total of 20.06 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.

[FR Doc. 2023–21297 Filed 9–28–23; 8:45 am]

BILLING CODE 4337–15–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[234A2100DD/AAKC001030/
AOA501010.999900]

HEARTH Act Approval of Soboba Band of Luiseño Indians, California Residential Leasing Ordinance

AGENCY: Bureau of Indian Affairs,
Interior.

ACTION: Notice.

SUMMARY: The Bureau of Indian Affairs (BIA) approved the Soboba Band of Luiseño Indians, California 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 September 21, 2023.

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.

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 Soboba Band of Luiseño Indians, California.

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 (IRA), 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 of the IRA 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