§ 967b. Payments to minors and persons under legal disability; shares under certain amount to revert to tribe

Sums payable to persons or to their heirs or legatees who are less than twenty-one years of age or who are under a legal disability shall be paid in accordance with such procedures as the Secretary, after consultation with the tribal governing body, determines will adequately protect their best interests. Proportional shares of heirs or legatees amounting to \$5 or less shall not be distributed and such amounts shall escheat to the Omaha Tribe of Nebraska.

(Pub. L. 89-717, §2, Nov. 2, 1966, 80 Stat. 1115.)

CODIFICATION

Section was not enacted as part of Pub. L. 87–235, Sept. 14, 1961, 75 Stat. 508, which comprises this subchapter.

§ 967c. Tax exemption

The funds distributed under the provisions of sections 967a to 967d of this title shall not be subject to Federal or State income taxes.

(Pub. L. 89-717, §3, Nov. 2, 1966, 80 Stat. 1115.)

CODIFICATION

Section was not enacted as part of Pub. L. 87–235, Sept. 14, 1961, 75 Stat. 508, which comprises this subchapter.

§ 967d. Rules and regulations

The Secretary of the Interior is authorized to prescribe rules and regulations to carry out the provisions of sections 967a to 967d of this title.

(Pub. L. 89-717, §4, Nov. 2, 1966, 80 Stat. 1115.)

CODIFICATION

Section was not enacted as part of Pub. L. 87–235, Sept. 14, 1961, 75 Stat. 508, which comprises this subchapter.

SUBCHAPTER XLVI—PONCA TRIBE OF NE-BRASKA: TERMINATION OF FEDERAL SU-PERVISION

§ 971. Membership roll; preparation; eligibility for enrollment; protests against inclusion or omission from roll; finality of determination; publication of roll; publication of notice of agreement to division of assets; finality of roll

The Secretary of the Interior shall, with the advice and assistance of the Ponca Tribe of Native Americans of Nebraska and pursuant to such regulations as he may prescribe, prepare a roll of the members of the tribe and record thereon persons whose names appeared on the census roll of April 1, 1934, and the supplement thereto of January 1, 1935, and their descendants of not less than one-quarter degree Indian blood of the Ponca Tribe, regardless of place of residence, who are living on September 5, 1962. He shall provide a reasonable opportunity for any person to protest against the inclusion or omission of any name on or from the roll and his decision on such protests shall be final and conclusive. After all protests are disposed of, the roll shall be published in the Federal Register. The Secretary shall thereupon give the adult members of the tribe whose names appear on the roll an opportunity to indicate their agreement or disagreement with a division of tribal assets in accordance with the provisions of this subchapter. If a majority of those indicating agreement or disagreement are favorable to such division, the Secretary shall publish in the Federal Register a notice of the fact and the roll prepared by him shall thereupon become final and sections 972 to 980 of this title shall become effective.

(Pub. L. 87-629, §1, Sept. 5, 1962, 76 Stat. 429.)

§ 972. Personal property rights; restrictions

Each member whose name appears on the final roll of the tribe as published in the Federal Register shall be entitled to receive in accordance with the provisions of this subchapter an equal share of the tribe's assets that are held in trust by the United States. This right shall constitute personal property which may be inherited or bequeathed, but it shall not otherwise be subject to alienation or encumbrance.

(Pub. L. 87-629, §2, Sept. 5, 1962, 76 Stat. 429.)

§ 973. Distribution of assets

(a) Tribal assets: time limitation

All property of the United States used for the benefit of the Ponca Tribe of Native Americans of Nebraska is declared to be a part of the assets of the tribe, and all of the tribe's assets shall be distributed in accordance with the provisions of this section. The distribution shall be completed within three years from September 5, 1962, or as soon thereafter as practicable.

(b) Designation of property for church, park, playground, or cemetery

The tribe shall designate any part of the tribe's property that is to be set aside for church, park, playground, or cemetery purposes, and the Secretary is authorized to convey such property to trustees or agencies designated by the tribe for that purpose and approved by the Secretary.

(c) Homesites; market value; improvements

Each member may select for homesite purposes and receive title to not to exceed five acres of tribal land that is being used for homesite purposes by such member. The member shall pay the current market value of the homesite selection excluding any improvements or repairs constructed by such member, his wife, children, or ancestor, as determined by the Secretary of the Interior.

(d) Sale of assets not selected; bidding

All assets of the tribe that are not selected and conveyed to members shall be sold by competitive bid at not less than the current market value, and any member shall have the right to purchase property offered for sale for a price not less than the highest acceptable bid therefor. If more than one member exercises such right, the property shall be sold to the member exercising the right who offers the highest price.

(e) Proceeds and tribal funds for payment of tribal debts; distributive share; set off; member purchases of tribal property

The net proceeds of all sales of tribal property. and all other tribal funds, shall be used to pay, as authorized by the Secretary, any debts of the tribe. The remainder of such proceeds and funds shall be divided equally among the members whose names are on the final roll, or their heirs or legatees. Any debt owed by a member, heir, or legatee to the tribe or to the United States may be set off as authorized by the Secretary against the distributive share of such person. Any member of the tribe who purchases tribal property in accordance with this section may apply on the purchase price his share of the proceeds of all sales of tribal property, and the Secretary of the Interior shall adopt sales procedures that permit such action.

(Pub. L. 87-629, §3, Sept. 5, 1962, 76 Stat. 429.)

§ 974. Sale of trust lands

(a) Requisite owners' request; time limitation; bidding; member purchases; reservation of mineral rights; representation of minors, incompetents and missing owners

The Secretary of the Interior is authorized to partition or to sell the complete interest (including any unrestricted interest) in any land in which an undivided interest is owned by a member of the Ponca Tribe of Native Americans of Nebraska in a trust or restricted status, provided the partition or sale is requested by the owners of a 25 per centum interest in the land, and the partition or sale is made within three years from September 5, 1962. Any such sale shall be by competitive bid, except that with the concurrence of the owners of a 25 per centum interest in the land any owner of an interest in the land shall have the right to purchase the land within a reasonable time fixed by the Secretary of the Interior prior to a competitive sale at not less than its current market value. If more than one preference right is exercised, the sale shall be by competitive bid limited to the persons entitled to a preference. If the owners of a 25 per centum interest in the land so request, mineral rights may be reserved to the owners in an unrestricted status. The Secretary of the Interior may represent for the purposes of this section any Indian owner who is a minor, or who is non compos mentis, and, after giving reasonable notice of the proposed partition or sale by publication, he may represent an Indian owner who cannot be located.

(b) Removal of restrictions; title to lands

All restrictions on the alienation or taxation of interests in land that are owned by members of the Ponca Tribe of Native Americans of Nebraska three years after September 5, 1962 shall be deemed removed by operation of law, and an unrestricted title shall be vested in each such member.

(Pub. L. 87-629, §4, Sept. 5, 1962, 76 Stat. 430.)

§ 975. Land surveys and execution of conveyances by Secretary; title of grantee

The Secretary of the Interior is authorized to make such land surveys and to execute such

conveyancing instruments as he deems necessary to convey marketable and recordable title to the individual and tribal assets disposed of pursuant to this subchapter. Each grantee shall receive an unrestricted title to the property conveyed.

(Pub. L. 87-629, § 5, Sept. 5, 1962, 76 Stat. 430.)

§ 976. Indian claims unaffected

Nothing in this subchapter shall affect any claims heretofore filed against the United States by the Ponca Tribe of Native Americans of Nebraska.

(Pub. L. 87-629, §6, Sept. 5, 1962, 76 Stat. 430.)

§ 977. Rights, privileges, and obligations under Nebraska laws unaffected

Nothing in this subchapter shall affect the rights, privileges, or obligations of the tribe and its members under the laws of Nebraska.

(Pub. L. 87-629, §7, Sept. 5, 1962, 76 Stat. 430.)

§ 978. Taxes; initial exemption; taxes following distribution; valuation for capital gains or losses

No property distributed under the provisions of this subchapter shall at the time of distribution be subject to any Federal or State income tax. Following any distribution of property made under the provisions of this subchapter, such property and income derived therefrom by the distributee shall be subject to the same taxes, State and Federal as in the case of non-Indians: *Provided*, That for the purpose of capital gains or losses the base value of the property shall be the value of the property when distributed to the grantee.

(Pub. L. 87–629, §8, Sept. 5, 1962, 76 Stat. 430.)

§ 979. Expenses; appropriation authorization

Such amounts of tribal funds as may be needed to meet the expenses of the tribe under this subchapter, as approved by the Secretary of the Interior, shall be available for expenditure. There is authorized to be appropriated out of any moneys in the Treasury not otherwise appropriated such sums as may be necessary to reimburse the tribe for such expenditures, and carry out the responsibilities of the Secretary under the provisions of this subchapter.

(Pub. L. 87-629, §9, Sept. 5, 1962, 76 Stat. 430.)

§ 980. Termination of Federal trust; publication; termination of Federal services; application of Federal and State laws; citizenship status unaffected

When the distribution of tribal assets in accordance with the provisions of this subchapter has been completed, the Secretary of the Interior shall publish in the Federal Register a proclamation declaring that the Federal trust relationship to such tribe and its members has terminated. Thereafter, the tribe and its members shall not be entitled to any of the special services performed by the United States for Indians or Indian tribes because of their Indian status, all statutes of the United States that affect Indian status.