

(c) Required provisions

Any economic development plan established by the Secretary under subsection (a) of this section shall provide that—

(1) real property acquired by or for the Tribe located in Knox or Boyd Counties, Nebraska, shall be taken by the Secretary in the name of the United States in trust for the benefit of the Tribe;

(2) any real property taken in trust by the Secretary pursuant to such plan shall be subject to—

(A) all legal rights and interests in such land held by any person at the time of acquisition of such land by the Secretary, including any lien, mortgage, or previously levied and outstanding State or local tax, and

(B) foreclosure or sale in accordance with the laws of the State of Nebraska pursuant to the terms of any valid obligation in existence at the time of the acquisition of such land by the Secretary; and

(3) any real property transferred pursuant to such plan shall be exempt from Federal, State, and local taxation of any kind.

(d) Statement regarding individuals consulted, and testimony or comments received by Secretary

The Secretary shall append to the economic development plan submitted to the Congress under subsection (a) of this section a detailed statement—

(1) naming each individual consulted in accordance with subsection (b) of this section;

(2) summarizing the testimony received by the Secretary pursuant to any such consultation; and

(3) including any written comments or reports submitted to the Secretary by any individual named in paragraph (1).

(Pub. L. 101-484, §10, Oct. 31, 1990, 104 Stat. 1169; Pub. L. 102-497, §2, Oct. 24, 1992, 106 Stat. 3255.)

AMENDMENTS

1992—Subsec. (a)(3). Pub. L. 102-497 substituted “3 years” for “2 years”.

SUBCHAPTER XLVII—CHEROKEE NATION:
DISTRIBUTION OF JUDGMENT FUND**§ 991. Per capita payments to tribal members; closure of rolls; appropriations; accrued interest; deductions**

The Secretary of the Interior is authorized and directed to distribute per capita to all persons whose names appear on the rolls of the Cherokee Nation, which rolls were closed and made final as of March 4, 1907, pursuant to the Act of April 26, 1906 (34 Stat. 137), and subsequent additions thereto, all funds which were appropriated by the Act of September 30, 1961 (75 Stat. 733), in satisfaction of a judgment that was obtained by the Cherokee Tribe in the Indian Claims Commission against the United States in docket numbered 173, together with the interest accrued thereon, except \$1,432,084.17 which by stipulation of the parties has been set aside for the payments of any offsets that are finally determined to be due the United States, and except

the amount allowed for attorney fees and expenses.

(Pub. L. 87-775, §1, Oct. 9, 1962, 76 Stat. 776.)

REFERENCES IN TEXT

Act of April 26, 1906, referred to in text, is act Apr. 26, 1906, ch. 1876, 34 Stat. 137, which is set out as a note under section 355 of this title.

Act of September 30, 1961, referred to in text, is act Sept. 30, 1961, Pub. L. 87-322, 75 Stat. 733. That portion of the act which appropriated the funds referred to was not classified to the Code.

The Indian Claims Commission, referred to in text, terminated Sept. 30, 1978. See Codification note set out under former section 70 et seq. of this title.

§ 992. Payments to adults, heirs or legatees; shares under certain amounts to revert to tribe; protection of minors and persons under legal disability

(a) Except as provided in subsections (b) and (c) of this section, a share or proportional share payable to a living adult shall be paid directly to such adult; (b) a share payable to a deceased enrollee shall be distributed to his heirs or legatees upon the filing of proof of death and inheritance satisfactory to the Secretary of the Interior, or his authorized representative, whose findings and determinations upon such proof shall be final and conclusive: *Provided*, That proportional shares of deceased heirs amounting to \$10 or less shall not be distributed, and no inherited share amounting to \$5 or less shall be paid, and the money shall revert to the tribe; (c) a share or proportional share payable to a person under twenty-one years of age or to a person under legal disability shall be paid in accordance with such procedures as the Secretary determines will adequately protect the best interests of such persons.

(Pub. L. 87-775, §2, Oct. 9, 1962, 76 Stat. 776.)

§ 993. Claims**(a) Time for filing; reversion of funds upon failure to file**

All claims for per capita shares, whether by a living enrollee or by the heirs or legatees of a deceased enrollee, shall be filed with the Area Director of the Bureau of Indian Affairs, Muskogee, Oklahoma, not later than three years from October 9, 1962. Thereafter, all claims and the right to file same shall be forever barred and the unclaimed shares shall revert to the tribe.

(b) Use of reverted funds

Tribal funds that revert to the tribe pursuant to this subchapter, including interest and income therefrom, may be advanced or expended for any purpose that is authorized by the principal chief of the Cherokee Nation and approved by the Secretary of the Interior.

(Pub. L. 87-775, §3, Oct. 9, 1962, 76 Stat. 776.)

§ 994. Tax exemption

No part of any funds which may be distributed in accordance with the provisions of this subchapter shall be subject to Federal or State income tax.

(Pub. L. 87-775, §4, Oct. 9, 1962, 76 Stat. 776.)