

The meeting was called to order at 2:00 p.m. on Thursday, March 1, 1979, in Room 213 with Senator Norman Glaser in the Chair.

PRESENT: Chairman Norman Glaser
Vice-Chairman Floyd Lamb
Senator Carl Dodge
Senator William Raggio
Senator Jim Kosinski
Senator Mike Sloan
Senator Don Ashworth

Ed Schorr, Fiscal Analyst

GUESTS: See Exhibit "A"

S.J.R. 4 - Proposes to amend Nevada Constitution to prohibit income tax and authorize limited estate tax.

S.J.R. 6 - Proposes to amend Nevada Constitution to allow imposition of estate tax not greater than credit allowable under federal law.

Senator Hernstadt gave the following testimony in support of S.J.R. 4 and S.J.R. 6:

Senator Hernstadt stated that he was concerned that if Question 6 is passed there would be the temptation by future legislature to impose an income tax. He said that if the banking industry were promised there would be no income tax they would be receptive to the federal tax pick-up. He stated that people should be concerned about the possibility of income tax being imposed and therefore he would urge support of S.J.R. 4.

Senator Dodge asked Senator Hernstadt if he had developed any information about the administration of tax credits or the amount of revenue that might be available? Senator Hernstadt stated that the figure is about \$3,000,000 to \$5,000,000 per year. Senator Hernstadt stated that S.J.R. 4 provides that the federal estate tax audit be accepted as "absolute" without any further auditing being required.

* * * * *

Mr. John Cockle, representing Nevada National Bank and the Nevada Bankers Association Trust Division, testified in opposition to S.J.R. 4 and S.J.R. 6. Mr. Cockle stated that the banks uniformly oppose the imposition of an estate tax since the wording of the bills permit Nevada to impose a tax only in excess of the allowable credits that are already taxed by another state. He stated that in some cases where large amounts of real and personal property are held in other

S.J.R. 4 & S.J.R. 6 (Cont.)

states, the other state will impose inheritance and estate taxes which would be sufficient to "wipe out" the federal and estate tax credit. Mr. Cockle said that the bankers feel that S.J.R. 4 Section 1, Subsection 2, Lines 26 and 27, should be changed to read "Any lien for such estate tax may attach no sooner than the time when the tax is due and payable.." to conform to the wording in S.J.R. 6 and A.J.R. 10. He said that the banker's concern is that the safe deposit boxes can be sealed because of the lien if the wording is not changed.

Senator Kosinski asked Mr. Cockle to provide the Committee with the information of how many of the states that have the estate tax limited to the federal pick-up also do not have an income tax? Mr. Cockle said he would provide the Committee with that information.

Senator Kosinski asked whether the imposition of income tax or the limited estate tax would be most detrimental to the attraction of wealthy people to the State of Nevada? Mr. Cockle stated that the absence of an income tax would be more important to that type of person.

Senator Ashworth stated that if the other states involved only imposed the pick-up tax, Mr. Cockle's fears would not be applicable because property within the State of Nevada can't be taxed by another state if the deceased was a resident in the other state. Mr. Cockle stated that the statutes of the other states (which are pick-up only) apply to the maximum credit allowable so that under the present wording they would be able to impose a tax to the extent of the entire pick-up tax. Mr. Cockle stated that the proposal says that to the extent that another state levies that tax, the State of Nevada can't collect it. Senator Ashworth stated that the proposal is worded that way because the Supreme Court says you can be taxed on an inheritance in more than one state. He said that as a consequence, if there's a pick-up in both states, only one pick-up is allowed. Senator Ashworth stated that S.J.R. 4 is worded the way it is to avoid just that situation.

Mr. Ray Knisley spoke in opposition to S.J.R. 4 and S.J.R. 6 and said that his principal dislike of inheritance taxes at the state level is the hardship it causes on the "people left behind". He stated that he also objects to Lines 26 and 27, Section 1, Subsection 2 of S.J.R. 4 since it would lead to a "freezing" of all joint bank accounts and lock boxes. He said that this tax would not be a revenue producer and that the principal reason for an inheritance tax is to redistribute the wealth. Mr. Knisley stated that if there is really a need for an inheritance tax, S.J.R. 6 would be "safer" since frozen assets would not apply.

S.J.R. 4 & S.J.R. 6 - (Cont.)

Senator Sloan stated that the federal government does not apply the frozen asset concept to the taxes collected.

Senator Dodge stated that Mr. Zimmerman of the Internal Revenue Service in Reno had testified in prior legislative sessions that it would be simple for the State of Nevada to use the federal returns to calculate what the credit is. Mr. Zimmerman had also stated that the cost of administering this type of a program would be very low.

Senator Lamb questioned if there was any determination of how much money the State of Nevada would be losing with S.J.R. 4? Mr. Knisely stated that the figures could only be obtained by access to federal records.

Senator Lamb asked Mr. Cockle to develop some figures on what the bill will mean to the State of Nevada. The Committee decided to request figures from Mr. Zimmerman of the Internal Revenue Service.

* * * * *

S.B. 158 - Provides for transfer of undivided interest in allotment of Indian land under certain circumstances.

Mr. Norman Allen of the Nevada Indian Commission testified that S.B. 158 deals with tax delinquent land and would apply to those occasions where there will be no opportunity to collect that tax. He stated that the option deals with only four counties, Churchill, Mineral, Humboldt and Lyon. Mr. Allen said that when an Indian owns allotment land that land will never become subject to county taxes; it is only in those instances where a non-Indian individual, either through inheritance or outright purchase, acquires that property

Senator Dodge asked if "property held in trust" means Indian trust lands? Mr. Allen said that it was Indian allotment land that has fallen out of trust and is on the county rolls. Senator Dodge asked if an Indian can sell his portion of that allotment to a non-Indian? Mr. Allen stated "Yes" (if that parcel is actually allotment land).

Mr. Ed Johnson, Chairman of the Walker River Paiute Tribe, stated that the problem is primarily one of inheritance through marriage whereby a non-Indian gains interest in an undivided allotment. At that point in time the problem becomes more complex since there may be a large number of interests in that piece of land and none of the owners can agree on how it is to be used.

Mr. Allen stated that the bill is primarily a benefit to the counties because the counties want to get the property off the tax rolls since the tax can't be collected and they can't find

S.B. 158 - (Cont.)

an occasion to sell the property. Mr. Allen also stated that 82.75 acres of undivided interest are involved (spread out over four reservations).

* * * * *

S.B. 209 - Increases county fuel tax and extends tax to diesel fuel.

Mr. Bob Sullivan of the Carson River Basin Council of Governments gave the following testimony regarding S.B. 209:

Mr. Sullivan stated that his concerns are based on the fact that the same amount of tax is being collected despite inflation and simultaneously the roads are getting more wear and tear per tax unit than in the past. He said that there is a problem in providing new roads and the equipment to maintain them.

Mr. Jerry Hall, Managing Engineer for the Regional Street & Highway Commission of Washoe County, stated that they are in favor of increasing special fuel tax from .02¢ to .04¢. He said that the Commission is interested in levying a tax on special fuel which is defined as "gasoline used in motor vehicles" based on a percentage basis. Mr. Hall stated that the Commission is against certain stipulations in S.B. 209 regarding utilization of funding for maintenance purposes. Mr. Hall stated that increasing the fuel tax for maintenance purposes would not solve the immediate need for additional street facilities to handle increased traffic volume.

Senator Sloan stated that the various counties would have the flexibility to use the money for either construction or maintenance, as required. Mr. Hall stated that they would still be bound to any previous covenants that have been included in the bond ordinances.

Senator Dodge asked, of the present revenues from this source, how much is being done through bonds and how much through direct financing of the revenue system? Mr. Hall stated that it is handled almost exclusively through bond revenues.

Senator Ashworth stated that once a road has been constructed there is the responsibility for maintaining that road before constructing new ones. Mr. Hall stated that at the present time the 1-1/2¢ allocated for maintenance purposes is not adequate.

Mr. Bob Hadfield, Douglas County Manager, stated that Douglas County supports the concept of increasing the ability of local jurisdictions to increase tax revenues for the purpose of construction and maintenance of roads. He said that most of the rural counties don't generate enough gas tax revenue

S.B. 209 - (Cont.)

in comparison to the impact on the roads. Mr. Hadfield said that over the last several years Douglas County has had to use revenue sharing to support road maintenance and construction.

Senator Kosinski asked Mr. Hadfield if the lack of maintenance money tended to "dampen" the rate at which Douglas County is building new roads? Mr. Hadfield responded that it is really a question of having enough money to construct roads that should have been constructed long ago to existing developments and to maintain them adequately.

Mr. Gene Phelps, Nevada Highway Department, stated that he is opposed to S.B. 209 since the maintenance tax could be increased in another section of the law. Mr. Phelps said that he recognized the need at the local level, however, out of the present .08¢ imposed, 44% goes to local government and the balance of 56% goes to the Highway Department. He indicated that the local government will now receive 55% of the gas tax even though 68% of the vehicle miles are compiled on state highway systems.

Senator Sloan asked if there is anything in the statutes presently that would preclude the Regional Street & Highway concept from being amended? Mr. Phelps responded "No". He stated that local gas taxes are essentially three-structured and two of them could be raised for the counties.

Chairman Glaser questioned S.B. 209, Page 3, Line 26 which takes away the administration provision from the Department of Taxation and returns it to the county. Mr. Hall stated that he thought the counties would have a difficult time undertaking the compilation of the gas taxes.

Mr. Daryl Capurro, representing the Nevada Motor Transport Association, stated that he was opposed to S.B. 209 as a "radical departure in the original legislature and the proponents of the city/county optional gas tax". He stated that the previous intent was for construction purposes (recognizing the problems of maintenance as being a local function). He also said that the original idea was to utilize the technical support of the Highway Department in design of projects to maximize the benefit that the city/county optional tax would produce. Mr. Capurro stated that the 20-year needs study produced by the Highway Department for the period 1979-1999 indicates that approximately 2.6 billion dollars will be required to fund the projects needed during that time period.

Mr. Capurro stated that diesel fuel is collected on an "x" tax basis reporting system to the Department of Motor Vehicles with funds being submitted on a quarterly basis. He said that S.B. 209 does not refer to Chapter 366 of N.R.S. or the proper definition of diesel fuel as defined for highway use. He said that the Nevada Motor Transport Association strongly objects

S.B. 209 - (Cont.)

to the use of these monies for general maintenance purposes as a "breach of faith" with the highway user groups that supported the original highway allocations. Mr. Capurro stated that one of the reasons that diesel fuel was left out of the optional tax procedure is the fact that trucks do not utilize all of the highways and streets within the city. They utilize truck routes, both primary and secondary, and even though they have paid their proportionate share of the gas tax for certain road projects they are not allowed to use those roads for reasons of design or weight limitation.

Senator Kosinski questioned if a "special fuel user" is the operator of the truck or the retailer? Mr. Capurro stated that it is the company that owns the truck. Senator Kosinski questioned how an individual owner of a diesel automobile pays the tax? Mr. Capurro responded that there is an exemption for vehicles under 6,000 pounds, unladen, with respect to buying "x" taxed gas. He stated that the owner is actually paying the tax at the pump and the operator of the service station then remits the funds to the Department of Motor Vehicles.

Mr. Bob Guinn of the Nevada Motor Transport Association stated that trucking companies pay quarterly rather than "at the pump" because the largest bulk of diesel fuel is used in other than automobiles. He stated that it is difficult to account for the thousands of gallons of diesel fuel that a distributor uses unless he can be audited. In that way the fuel use can be determined and accounted for on a quarterly basis. Mr. Guinn said that the Highway Department needs millions of dollars a year to fix secondary and primary roads that are at least thirty years old and are wearing out.

Mr. David Conover, Director of Member Relations for the Nevada Farm Bureau, stated that they are concerned that there is no provision in S.B. 209 for the exemption of diesel fuel for agricultural, nonhighway use.

Mr. Virgil Anderson, Triple "A", stated that his organization has expressed willingness to support additional funding for the state highway system and that it should have priority.

Sharyna Miley
Respectfully Submitted By:
Sharyna Miley, Secretary

Norman Glaser
Approved By:
Senator Norman Glaser, Chairman

SENATE TAXATION COMMITTEE

GUEST LIST

DATE: March 1, 1979

NAME	AGENCY OR ORGANIZATION
John R. Enright	NEVADA BROTHERS 701 1RIST DIVISION
[Faint Name]	[Faint Agency]
W HERNSTADT	SJR-4
[Faint Name]	Hwy Dept 313220
[Faint Name]	the Ind. Co.
Ed Johnson	Chairman, Walker River Paiute Tribe
[Faint Name]	[Faint Agency]
[Faint Name]	Deerley County
Daryl E. GARR	NEVADA MOTOR TRANSPORT Assn.
Robert F. Cowan	" " " "
[Faint Name]	[Faint Agency]

Board of Mineral County Commissioners

P. O. BOX 1457
HAWTHORNE, NEVADA 89115

GOVERNING BOARD FOR THE TOWNS OF
HAWTHORNE, LUNING and MINA
LIQUOR BOARD
GAMING BOARD

XXXXXXXXXXXXXXXXXXXX
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XXXXXXXXXXXXXXXXXXXX

Allen E. Conelly, Chairman January 26, 1977
Bill M. Williams, Member
Max M. Chilcott, Member

Jonathan Hicks, Chairman
Walker River Paiute Tribal Council
Schurz, Nevada 89427

RECEIVED
Date 1-28-77
Walker River Paiute
Tribe

Re: County owned heirship lands within the exterior boundaries of the Walker River Indian Reservation.

Dear Mr. Hicks:

Reference is herewith made to our letter dated November 22nd., 1977 wherein the Board of Mineral County Commissioners directed us to ask the District Attorney to obtain a written opinion from the Attorney General on the following question:

"Could Mineral County convey whatever title they have to heirship property situate within the exterior boundaries of the Walker River Paiute Indian Reservation through Quit Claim Deed being authorized to either the Walker River Paiute Tribe or to the Bureau of Indian Affairs?"

The District Attorney furnished us with a copy of letter dated January 4th., 1977, that he received from the office of the Attorney General for the meeting of the Board held on January 20th., 1977.

The Board, after review, directed us to furnish the Tribal Council with a copy of said letter and ask you for suggestions in the matter.

Very truly yours;

BOARD OF MINERAL COUNTY COMMISSIONERS

BY Messiah J. Darlow
CLERK OF THE BOARD.

MGB:clh

ROBERT LIST
GOVERNOR

INDIAN COMMISSION

1135 TERMINAL WAY, SUITE 109

RENO, NEVADA 89502

(702) 784-6248

In preparing testimony on various legislation, we have deemed it worthwhile to survey briefly the structure of tribal governments.

A. INTRODUCTION

Throughout American history, Indian tribes have employed the inherent powers of self-government to manage their internal affairs. The colonies, and later the United States, recognized this particular state of Indian tribal existence and subsequently made and ratified treaties with Indians. Both treaties and congressional enactments made pursuant to the Commerce Clause of the Constitution served to forge the special bonds tying the federal government to tribes and from which that unique body of law known as Indian law has evolved. This special treatment accorded Indians may be illustrated in the Indians exclusion from the protections of the United States Constitution; tribes were regarded as being outside the scope of that document until the enactment of the Indian Civil Rights Act, P.L. 90-284 which extended various protections of the United States Constitution to them.

It should not be difficult to apprehend that, in the inter-action of states and Indian tribes, one is not subordinate to the other. Indian tribes are not just one of so many minority ethnic groupings, but rather, are distinct, acknowledged, self-governing communities which co-exist with the states.

B. RESERVATIONS AND TRIBAL GOVERNMENT

Indian reservations are now synonymous with Indian tribes. Indian reservations are land bases for tribes and tribal governments. The tribal government of each reservation is separate and distinct from other reservations very much as each state is separate from the other forty-nine.

Indian tribal governments possess powers comparable to state governments. They have various powers to enact laws and to prescribe punishment; regulate domestic affairs; establish tribal memberships; levy taxes; adopt their own forms of government and so forth.

C. AFFIRMATION OF TRIBAL GOVERNMENT

JUDICIALLY—Since early times, the United States Supreme Court has recognized that Indian tribes are unique aggregations possessing attributes of sovereignty over their members and their territories. Indians are "a separate people" possessing "the power of regulating their internal and social relations" as was held in Worcester v. Georgia (1831). The situation today is not substantially changed; for instance, in U.S. v. Wheeler (1978), the United States Supreme Court declared tribal and U.S. District Courts as arms of separate sovereigns for the purpose of double

jeopardy; also, in Santa Clara Pueblo v. Martinez (1978), it held that tribal courts are the proper forums for Indians and non-Indians alike to vindicate grievances under the Indian Civil Rights Act of 1978.

LEGISLATIVELY—The United States Constitution grants to Congress the powers to regulate commerce and otherwise treat with the Indian tribes. Congress may limit these powers of Indian tribes through express legislation and has done so in the past. An example of this congressional license is the Indian Self-Determination Act of 1975; as well as the Indian Child Welfare Act of 1978 which requires states' courts to give full faith and credit to tribal courts in judicial proceedings regarding child custody.

EXECUTIVELY—Both Presidents, Johnson in 1968, and Nixon in 1970, spoke in their respective messages to Congress of the Indians' right to self-determination. President Ford in 1976 made similar remarks to Indian leaders during a meeting at the White House.

D. SPECIAL CONCERNS OF STATES

In our investigations of particular problems, several points recur:

(1) The ecumenical Indian spokesman—This universal spokesman is mythical. The nature of tribal government precludes a universal spokesman for all tribal governments. For one to hold such an opinion is tantamount to one considering that only one individual could represent and speak for the entire legislature. The universal spokesman role belongs properly to each tribal council, wholly and separately, as it belongs to the fifty state legislatures as wholes and separates.

(2) Separate and distinct tribal government—The tribal government for each reservation is separate from all other reservation tribal governments. One tribal council may not interfere with the internal affairs of another.

In much the same way, no Indian organization may speak for any tribal council of any reservation. Tribal delegates may represent a tribal council to a particular organization but the delegates may not establish tribal policy for individual member tribes unless the respective tribal councils concur. By way of analogy, the National Conference of State Legislators cannot establish the state policies of its members.

(3) Uncertainty of sovereignty—Sovereignty relating to Indian tribes is a limited or quasi-sovereignty. We find this term to mean different things to different people based upon the parameters of their experience.

We have attempted to establish for you, a basis for an initial understanding of Indian government, an understanding which is sometimes difficult to grasp. We stated earlier that Indian tribes possess powers of self-government comparable to state government. If the essence of state and tribal governments and their fabric were to be analyzed, the state and its government would be equivalent to the governmental system of only one Nevada Indian reservation.

This is the paradox of tribal and state relationships.

The Nevada Indian Commission
February 27, 1979



STATE OF NEVADA
OFFICE OF THE ATTORNEY GENERAL
CAPITOL COMPLEX
SUPREME COURT BUILDING
CARSON CITY 89710

CRT LIST
ATTORNEY GENERAL

January 4, 1977

Honorable Larry G. Bettis
Mineral County District Attorney
P. O. Box 1217
Hawthorne, Nevada 89415

Dear Larry:

This letter is in response to your request of December 7, 1976, seeking an opinion on the following question.

Can Mineral County convey, by way of quitclaim deed, whatever title it has in trust properties held by the county as a result of failure of payment of property taxes to either the Walker River Paiute Tribe or to the Federal Bureau of Indian Affairs where such property is situated within the exterior boundaries of the Walker River Paiute Indian Reservation?

The answer to your question is governed by the provisions of subsection 2 of NRS 361.585 wherein it is stated:

"The county treasurer and his successors in office, upon obtaining a deed of any property in trust under the provisions of this chapter, shall hold such property in trust until the same is sold pursuant to the provisions of this chapter."
(Emphasis added)

Such section mandates that the property held in trust by the county treasurer be sold pursuant to the provisions of NRS 361.595 and 361.603, copies of which are

Honorable Larry G. Dettis
January 4, 1977
Page Two

enclosed. The provisions of NRS 361.595 and 361.603 are explicit with respect to how the subject property may be disposed of and do not permit a gratuitous disposition of said property by quitclaim deed.

We, therefore, advise you that any implementation of the desired procedure with respect to the disposition of the trust property can only occur after appropriate legislative changes in the statutes of Nevada.

I hope this information will be of some help to you. If you have any further questions with regard to this matter, please do not hesitate to contact me.

Sincerely,

ROBERT LIST
Attorney General

By *Scott Heaton*
Scott Heaton
Deputy Attorney General

SH/ema

Enclosure

3

NEVADA INDIAN COMMISSION
 1135 TERMINAL WAY - SUITE 109 EXHIBIT B
 RENO, NEVADA 89502
 (702) 784-6248

WALKER RIVER INDIAN RESERVATION (MINERAL AND LYON COUNTIES)

*Allotment Lands (Individually Owned)	Gov't Owned Lands (In name of U.S. ad ministered by BIA)	Tribal Lands (Owned by Tribe)
8,751 acres	964 acres	313,690 acres

- * a) Each allotment contains 20 acres of land.
- b) There are 438 allotments on the Walker River Reservation.
- c) Total undivided fee interest amounting to 24.75 acres is spread over 20 allotments (400 acres).
- d) The number of heirs on each of the 20 allotments with fee interests ranges from 5 to 33 heirs.
- e) The maximum total undivided interest which might conceivably be transferred back to the tribe at this date is 24.75 acres.

FALLON INDIAN RESERVATION (CHURCHILL COUNTY)

*Allotment Lands (Individually Owned)	Tribal Lands (Owned by Tribe)
4,640 acres	3,480 acres

- * a) Each allotment contains 10 acres of land.
- b) There are 464 allotments on the Fallon Indian Reservation.
- c) Total undivided fee interest amounting to 42.5 acres is spread over 16 allotments (160 acres)
- d) The number of heirs on each of the 16 allotments with fee interests ranges from 2 to 30 heirs.
- e) The maximum total undivided interest which might conceivably be transferred back to the Fallon Indian Reservation at this date is 42.5 acres.

SUMMIT LAKE INDIAN RESERVATION (HUMBOLDT COUNTY)

*Allotment Lands (Individually Owned)	Tribal Lands (Owned by Tribe)
764 acres	10,862 acres

- * a) The number of acres in each allotment ranges from 53 to 80 acres.
- b) There are 9 allotments on the Summit Lake Reservation.
- c) Total undivided fee interest amounting to 13.3 acres is spread over two 80 acre allotments (160 acres).
- d) The number of heirs on each of the two allotments with fee interests ranges from 19 to 26 heirs.
- e) The maximum total undivided fee interest which might conceivably be transferred back to the Summit Lake Reservation at this date is 13.3 acres.

FORT MCDERMITT INDIAN RESERVATION (HUMBOLDT COUNTY)

*Allotment Lands (Individually Owned)	Tribal Fee Lands (Taxable lands owned by tribe; not in trust)	Tribal Lands (Owned by Tribe)
145 acres	160 acres	16,351 acres

- * a) The number of acres in each allotment ranges from 2 to 80 acres.
- b) There are 5 allotments on the Fort McDermitt Reservation.
- c) Total undivided interest amounting to 2.2 acres is spread over one 40 acre allotment (40 acres).
- d) There are 28 heirs on this one allotment.
- e) The maximum total undivided fee interest which might conceivably be transferred back to the Fort McDermitt Reservation at this date is 2.2 acres.

PUBLIC DOMAIN LANDS

There exists within the public domain in Nevada other allotment lands totaling approximately 62,556 acres. These allotments are located outside of Indian reservations and as such are not affected by S.B. 158.

OTHER INDIAN RESERVATIONS AND OTHER PROPERTY

The remaining seventeen Indian reservations and colonies in the State of Nevada do not contain allotment lands. Hence, S.B. 158 does not affect them.

Stewart Indian School is comprised of 3,102 acres of government owned land and the Wildhorse Reservoir is comprised of 3,981 acres of government owned land. S.B. 158 does not affect these lands which are owned by the U.S. and administered by the Bureau of Indian Affairs.

ALLOTMENT LANDS
(INVOLVED IN SB 158)

OTHER LANDS
(NOT INVOLVED IN SB 158)

LAND RESERVATIONS	ALLOTMENT LANDS (INVOLVED IN SB 158)						OTHER LANDS (NOT INVOLVED IN SB 158)				COUNTY
	(A) ACRES PER ALLOTMENT	(B) TOTAL NUMBER OF ALLOTMENTS	(C) NUMBER OF ALLOTMENTS W/UNDIVIDED INTERESTS	(D) TOTAL ALLOTTED ACREAGE	(E) TOTAL UNDIVIDED FEE INTERESTS INVOLVED IN ACRES	(F) NUMBER OF HEIRS PER ALLOTMENT	(G) TRIBAL LAND ACREAGE	(H) FEE TRIBAL LANDS (TAXABLE) IN ACRES	(I) GOVERNMENT OWNED LAND IN ACRES		
*WALKER RIVER	20	438	20	8751	24.75	5 TO 33	313,690	—	964.23	MINERAL AND LYON	
*FALLON	10	464	16	4640	42.5	2 TO 30	3,480	—	—	CHURCHILL	
*SUMMIT LAKE	53-80	9	2	764	13.3	19 TO 26	10,862	—	—	HUMBOLDT	
*F. MCDERMITT (NEVADA SIDE)	2-80	5	1	145	2.2	28	16,351	160	—	HUMBOLDT	
PYRAMID LAKE	—	—	—	—	—	—	476,668	—	—	WASHOE	
MOAPA	—	—	—	—	—	—	1,185	—	—	CLARK	
CAMPBELL RANCH	—	—	—	—	—	—	1,151	—	—	LYON	
YOMBA CARSON COLONY	—	—	—	—	—	—	4,718	—	—	NYE	
RENO/SPARKS	—	—	—	—	—	—	160	—	—	ORMSBY	
DRESSLERVILLE	—	—	—	—	—	—	28	—	—	WASHOE	
FALLON COLONY	—	—	—	—	—	—	39	—	—	DOUGLAS	
WINNEMUCCA	—	—	—	—	—	—	60	—	—	CHURCHILL	
YERINGTON COLONY	—	—	—	—	—	—	340	—	—	HUMBOLDT	
BATTLE MTN COLONY	—	—	—	—	—	—	22	—	—	LYON	
DUCK VALLEY (NEV. SIDE)	—	—	—	—	—	—	683	—	—	LANDER	
							144,274	—		LYON	

ALLOTMENT LANDS
(INVOLVED IN SB 158)

OTHER LANDS
(NOT INVOLVED IN SB 158)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
INDIAN RESERVATIONS	ACRES PER ALLOTMENT	TOTAL NUMBER OF ALLOTMENTS	NUMBER OF ALLOTMENTS W/UNDIVIDED INTERESTS	TOTAL ALLOTTED ACREAGE	TOTAL UNDIVIDED FEE INTERESTS INVOLVED IN ACRES	NUMBER OF HEIRS PER ALLOTMENT	TRIBAL LAND ACREAGE	FEE TRIBAL LANDS (TAXABLE) IN ACRES	GOVERNMENT OWNED LAND IN ACRES	COUNTY
DUCKWATER	—	—	—	—	—	—	3,814	—	—	NYE
LY COLONY	—	—	—	—	—	—	9.95	—	.37	WHITE PINE
OSHUTE ("V. SIDE)	—	—	—	—	—	—	70,489	—	—	WHITE PINE
ELKO COLONY	—	—	—	—	—	—	192	—	—	ELKO
SOUTH FORK	—	—	—	—	—	—	13,049	—	—	ELKO
STEWART SCHOOL	—	—	—	—	—	—	—	—	3,102	ORMSBY
TOTAL ACRES				14,300	82.75		1,061,264.95	160		
NOT AFFECTED BY SB158:										
WILDHORSE RESERVOIR									3,901	ELKO
PUBLIC DOMAIN LANDS				62,556						VARIOUS

*RESERVATIONS AFFECTED BY SB158:

- WALKER RIVER INDIAN RESERVATION
- FALLON INDIAN RESERVATION (BUT NOT COLONY)
- SUMMIT LAKE INDIAN RESERVATION
- FORT McDERMITT RESERVATION

WALKER RIVER INDIAN RESERVATION

Allotment Number (20 acres ea.)	Fee Interest(s)	Total No. of Indian Heirs	Acres Involved	County
WR-268	1/6	13	3.3	MINERAL
WR-94	1/12	21	1.6	MINERAL
WR-280	1/54	10	.37	MINERAL
WR-3	5/162	33	.6	MINERAL
WR-333	5/162	33	.6	MINERAL
WR-374	5/81	15	1.2	LYON
WR-427	1/14	12	1.4	LYON
WR-487	1/40	35	.5	MINERAL
WR-82	1/18	5	1.1	MINERAL
WR-224	1/66	16	.3	MINERAL
WR-225	23/1584	24	.3	MINERAL
WR-478	1/288	13	.09	LYON
WR-8	*1/35 & 1/108	25	.5 & .18	MINERAL
WR-37	*1/18 & 1/54	8	1.1 & .37	MINERAL
WR-171	*1/3 & 1/9	5	6.7 & 2.3	MINERAL
WR-339	*1/72 & 1/216	24	.3 & .09	MINERAL
WR-343	*1/72 & 1/216	24	.3 & .09	MINERAL
WR-344	*1/432 & 1/1296	24	.05 & .02	MINERAL
WR-423	*1/36 & 1/108	23	.5 & .18	LYON
WR-424	*1/36 & 1/108	23	.5 & .18	LYON
<u>20 allotments</u>			<u>24.75</u>	

*8 allotments (WR-8, 37, 171, 339, 343, 344, 423 and 424) contain 2 non-Indian heirs into its ownership.

FALLON INDIAN RESERVATION

Allotment Number (10 acres ea)	Fee Interest(s)	Total No. of Indian Heirs	Acres Involved	County
F-82	1/2	5	5	CHURCHILL
F-127	1/2	9	5	CHURCHILL
F-129	1/2	9	5	CHURCHILL
F-144	1/6	10	1.6	CHURCHILL
F-146	1/2	2	5	CHURCHILL
F-201	1/10	22	1	CHURCHILL
F-209	1/2	2	5	CHURCHILL
F-220	1/4	3	2.2	CHURCHILL
F-221	1/4	3	2.2	CHURCHILL
F-222	1/8	11	1.2	CHURCHILL
F-302	1/16	19	.6	CHURCHILL
F-313	1/16	30	.6	CHURCHILL
F-382	1/3	30	3.3	CHURCHILL
F-438	1/6	6	1.6	CHURCHILL
F-439	1/6	6	1.6	CHURCHILL
F-441	1/6	6	1.6	CHURCHILL
<u>16 allotments</u>			<u>42.5</u>	

MCDERMITT INDIAN RESERVATION

CC-831 (40 acres)	1/18	28	2.2	HUMBOLDT
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SUMMIT LAKE INDIAN RESERVATION

(80 acres)

CC-1	1/12	26	6.6	HUMBOLDT
<u>CC-507</u> 2 allotments	1/8	19	<u>10</u> 16.6	HUMBOLDT