

## UNITED STATES DEPARTMENT OF THE INTERIOR BUREAU OF INDIAN AFFAIRS

## **APPROVAL OF**

# SQUAXIN ISLAND TRIBE BUSINESS LEASE ORDINANCE

The attached Squaxin Island Business Lease Ordinance, submitted by the Squaxin Island Tribe (listed in the Federal Register, 80 FR 1946 (Jan. 14, 2015) as the Squaxin Island Tribe of the Squaxin Island Reservation), and prepared in accordance with the Helping Expedite and Advance Responsible Tribal Home Ownership Act of 2012, consisting of 11 pages and adopted by the Squaxin Island Tribal Council on April 9, 2015, is hereby approved.

Dated:

AUG 2 0 2015

Assistant Secretary - Indian Affairs

United States Department of the Interior

Pursuant to the authority delegated by 209 DM 8

## Chapter 6.48

#### **BUSINESS LEASE ORDINANCE**

#### Sections:

6.48.010	Title
6.48.020	General provisions
6.48.030	Definitions
6.48.040	<b>Business lease requirements</b>
6.48.050	Business lease management
6.48.060	Enforcement
6.48.070	Appeal procedure
6.48.080	<b>Environmental review</b>
6.48.090	Notice of completion of draft TEIR
6.48.100	Sovereign immunity
6.48.110	State Taxation
6.48.120	Effective Date; Amendment

#### 6.48.010 Title.

This chapter shall be known as the "Squaxin Island Business Lease Ordinance" and is established in order to protect the health, welfare, and safety of the Squaxin Island Tribe by controlling the leasing of Tribal Trust Lands.

## 6.48.020 General provisions.

- A. Authority and Delegation. This ordinance is enacted by the Tribal Council pursuant to the powers vested to it under the Constitution and Bylaws of the Squaxin Island Tribe ("Constitution") and pursuant to the inherent sovereign authority of the Squaxin Island Tribe in accordance with the Medicine Creek Treaty and applicable federal law.
- B. Scope and Exemptions. The scope of application of this chapter shall be limited to Business Leases as defined in Section 6.48.030(C), and to all actions and decisions taken in connection with those Business Leases. Nothing herein shall be construed to affect the terms and conditions of any existing Business Lease approved under Part 162 of Title 25 of the Code of Federal Regulations. This chapter does not apply to any leasing for agricultural purposes; unless an ordinance is adopted by the Tribal Council and approved by the BIA as required by federal law, those forms of leases will be subject to BIA approval under Part 162 of Title 25 of the Code of Federal Regulations.
- C. Purpose. The purposes of this chapter are to:
  - 1. Recognize the authority of the Tribe to issue, review, approve, and enforce Business Leases;
  - 2. Promote self-determination, encourage economic development and self-sufficiency, and increase business activity and employment on Tribal Trust Lands; and
  - 3. Implement the Helping Expedite and Advance Responsible Tribal Home Ownership Act of 2012, H.R. 205, 112th Cong. (2012) ("HEARTH Act").

D. Unless explicitly required otherwise under a Business Lease or by law, Tribal law shall govern the interpretation and implementation of any Business Lease approved under this Chapter.

## 6.48.030 Definitions.

Where a term is not defined in this chapter, it shall be given its ordinary meaning.

Terms used in this chapter, and in regulations adopted under it, shall have the following meanings, except where otherwise defined within this chapter or where the context clearly indicates otherwise:

- A. "Assignment" means an agreement between a Lessee and an assignee whereby the assignee acquires all or some of the Lessee's rights and assumes all or some the Lessee's obligations under a Business Lease.
- B. "BIA" means the Secretary of the Interior or the Bureau of Indian Affairs within the United States Department of the Interior.
- C. "Business Lease" means a Lease governed by this chapter and includes both ground leases (undeveloped land) and leases of developed land (together with the permanent improvements thereon) on Tribal Trust Lands. Business Leases include: (1) leases for residential purposes; (2) leases for religious, educational, cultural, or other public purpose; and (3) commercial or industrial leases for hotel, retail, office, manufacturing, storage, biomass, wind and/or solar energy facilities, waste-to-energy, or other business purposes. A Business Lease may authorize the construction of a single-purpose or mixed-use Project designed for the use by any number of Lessees or occupants.
- D. "Development Period" means the time period from when a Business Lease is executed to when improvements are expected to be substantially completed.
- E. "Environmental Review" means a review of the anticipated environmental effects of a proposed leasing transaction to assess whether a proposed development or Project will have a positive or negative environmental impact.
- F. "Environmental Reviewer" means an official designated by the Tribal Council to conduct the Environmental Review.
- G. "Fair Market Rent" means the amount of rental income that a leased tract of Tribal land would most probably command in an open and competitive market, or as determined by competitive bidding.
- H. "Holdover" means circumstances in which a Lessee remains in possession of the leased premises after the Lease term expires or the Business Lease is canceled or terminated.
- I. "In the Best Interest of the Tribe" means when an outcome is most favorable based on a balancing of interests undertaken in order to attain the highest economic income, increase economic development in Indian country, preserve and enhance the value of Tribal lands, increase employment in Indian country, and to preserve the sovereignty of the Tribe.
- J. "Lease" means a written agreement between the Lessor and a Lessee whereby the Lessee is granted a right to possess Tribal Trust Land for a specified purpose and duration. The Lessee's right to possess will limit the Lessor's right to possess the leased premises only to the extent provided in the Lease.
- K. "Leasehold Mortgage" or "Mortgage" means a mortgage, deed of trust, or other instrument that pledges a Lessee's leasehold interest as security for a debt or other obligation owed by the Lessee to a lender or other mortgagee.

- L. "Leasing Decision" means the following type of lease transactions that will be acted on by the Tribe: execution of a Lease; Lease amendment or modification; Sublease if such Sublease requires consent of the Tribe under Section 6.48.040(L) of this chapter, and Lease assignment if such Lease assignment requires consent of the Tribe under Section 6.48.040(L) of this chapter.
- M. "Lessee" means a person or entity who has acquired a legal right to possess Tribal Trust Land by a Business Lease pursuant to this chapter.
- N. "Lessor" means the Tribe, who holds beneficial title to Tribal Trust Land and conveys the right to possess property under a Business Lease pursuant to this chapter.
- O. "Squaxin Island Tribal Court" means the Squaxin Island Tribal Court, as described in Title 4 of the Squaxin Island Tribal Code.
- P. "Project" means any economic development activity occurring on Tribal Trust Land.
- Q. "Public" means (1) Tribal members, (2) persons who live or work on Tribal land, (3) persons or entities that have programs or activities on Tribal land and have interests that may reasonably be affected by a Leasing Decision, and (3) persons or entities who reside on property that is contiguous to the Tribal Trust land that is the subject of a Leasing Decision and that may reasonably be affected by such Leasing Decision.
- R. "Significant Effect on the Environment" means a substantial, or potentially substantial, adverse change in the environment, including land, air, water, minerals, flora, fauna, ambient noise, cultural areas and objects of historic, cultural or aesthetic significance.
- S. "Sublease" means a written agreement by which the Lessee grants to an individual or entity a right to possession no greater than that held by the Lessee under a Business Lease.
- T. "Tribe" means the Squaxin Island Tribe.
- U. "Tribal Council" means the duly elected governing body of the Tribe pursuant to the Constitution.
- V. "Tribal Trust Land" means all lands held in trust by the United States for the benefit of the Tribe and over which the Tribe exercises governmental power.

### 6.48.040 Business Lease requirements.

- A. Terms and Conditions. Business Leases shall be governed by the terms and conditions set forth in the Business Lease, subject to the requirements of this chapter. The terms and conditions of a Business Lease may be modified only with the written approval of the Lessee and the Tribe.
- B. Duration and Renewal. The maximum term of a Business Lease shall not exceed 25 years, except that such Business Lease may include an option to renew for up to two additional terms, each of which may not exceed 25 years. If the Business Lease provides for an option to renew, the Lease must specify the time and manner (including any additional consideration due upon exercise of the option to renew or upon start of the renewal term) in which the option must be exercised or that it automatically renews.
- C. Obtaining a Business Lease. Information on obtaining a Business Lease shall be available from the Tribe.
  - 1. All applicants for a Business Lease shall submit the following documents to the Tribe:
    - a. Information adequate to allow the Tribe to assess the proposed assignee's financial and other capability to undertake the Business Lease obligations;
    - b. Site survey and legal description, as required by this chapter;
    - c. Environmental Review, where required by this chapter; and

- d. Other documents as may be required by the Tribe.
- 2. All Business Leases shall contain, at a minimum, the following provisions:
  - a. The tract, location, or parcel of the land being leased as required by this chapter;
  - b. The purpose of the Lease and authorized uses of the leased premises;
  - c. The parties to the Lease;
  - d. The term and effective date of the Lease;
  - e. The ownership of permanent improvements and the responsibility for constructing, operating, maintaining, and removing any permanent improvements to the leased premises;
  - f. Indemnification of the United States and Lessor for Lessee's use and occupancy of the leased premises;
  - g. Payment requirements, including but not limited to (i) the dates on which payments are due, (ii) the form and method of payment, (iii) the person or entity to whom payment must be directed, and (iv) any variation from the default interest rate and late payment requirements under subsection (D) of this section;
  - h. Due diligence, insurance and bonding requirements as provided in 6.48.040.
- 3. The Tribe shall record Business Leases, Assignments, amendments, encumbrances, renewals, modifications and terminations with the land titles and records office having jurisdiction over the land. Copies of all Business Leases will be provided to the Bureau of Indian Affairs.
- 4. Records of activities taken pursuant to this chapter are the property of the Tribe. Records compiled, developed, or received by the Secretary pursuant to this Chapter are the property of the Secretary.
- 5. The Tribe shall have all powers necessary and proper to enforce all applicable laws, ordinances and regulations, subject to the terms of the Business Lease.
- D. Unless the Business Lease expressly provides otherwise, if any rents payable under the Business Lease are not received within ten (10) days after becoming due, interest at the rate of 18 percent per annum will accrue and become due and payable from the date such rentals are due until such payment is received by the Tribe. The Business Lease shall identify any additional late payment charges. Unless the Business Lease expressly provides otherwise, interest charges and late payment charges shall apply in the absence of any specific notice to the Lessee from the Tribe, and the failure to pay such amount shall be treated as a breach of the Business Lease.
- E. Land Descriptions. Business Leases shall contain adequate site surveys and legal descriptions based on metes and bounds, rectangular or lot and block systems. Subleases shall contain adequate legal descriptions of the land on which they are located and descriptions of the location and square footage of the space being subleased within any building and may include renderings, architectural drawings or other schematics to illustrate the location of the space.
- F. Appraisal; Market Analysis.
  - 1. The Fair Market Rent shall be determined by an appraisal, market analysis or other appropriate valuation method performed by the Tribe utilizing the following data: improvement cost; replacement cost; earning capacity; sales and lease data of comparable sites; or by similar methodology as approved by the Tribe.

2. Alternatively, the Fair Market Rent shall be determined by an appraisal performed by a licensed appraiser utilizing the Uniform Standards of Professional Appraisal Practice or commonly accepted method of appraisal.

#### G. Fair Market Rent.

- 1. No Business Lease shall be approved for less than the present Fair Market Rent as set forth in the appraisal, market analysis or other method set forth in Section 6.48.040(F) of this chapter, except as follows:
  - a. The Business Lease is in the Development Period;
  - b. The Tribe is providing an incentive for business to locate on Tribal Trust Lands, and must provide lease concessions, lease improvement credits, and/or lease abatements to attract such businesses;
  - c. The Tribal Council determines the Business Lease is in the best interest of the Tribe; or
  - d. The Lessee is an instrumentality of the Tribe or a business entity of the Tribe.
- 2. Rent under a Business Lease may be structured as a fixed amount, as a fixed amount plus a percentage of gross receipts (e.g. if the Lessee is a business located in a shopping center or mall), as a percentage of gross receipts or based on a market indicator, or in such other manner as may be approved by the Tribe.
- 3. A Business Lease may be structured to allow for rental rate adjustments. The Business Lease shall specify how adjustments will be made, who will make such adjustments, when adjustments will go into effect, and how disputes shall be resolved.
- 4. A Business Lease may be amended to allow for rental rate adjustments.
- H. Environmental Review. Unless exempted from this requirement by this chapter, an Environmental Review shall be completed under Section 6.48.080 of this chapter with respect to each Business Lease before the Tribe approves such Business Lease.
- Insurance.
  - 1. Lessee shall provide insurance necessary to protect the interests of the Lessor and in amounts sufficient to protect all insurable improvements on the premises.
  - 2. The insurance may include, but is not limited to, property, liability and casualty insurance or other insurance as specified in the Business Lease.
  - 3. The Lessee and the United States shall be identified as additional insured parties.
  - 4. The Tribal Council may waive the insurance requirement, or reduce the amount, if doing so is in the best interest of the Tribe.
- J. Performance Bond.
  - 1. Unless exempted from this requirement by the Business Lease, or waived in writing pursuant to subsection (2) of this Section 6.48.040(J), the Lessee shall obtain a satisfactory performance bond in an amount sufficient to secure the contractual obligations of the Business Lease. Such bond shall be for the purpose of securing the Lessee's contractual obligations under the Business Lease and may guarantee:
    - a. The annual rental payment;
    - b. The estimated development cost of improvements; and
    - c. Any additional amount necessary to ensure compliance with the Lease.

- 2. The Tribal Council may waive the bond requirement, or reduce the amount, if doing so is in the best interest of the Tribe.
- 3. The performance bond may be in one of the following forms:
  - a. Certificates of deposit issued by a federally insured financial institution authorized to do business in the United States;
  - b. Irrevocable letters of credit issued by a federally insured financial institution authorized to do business in the United States;
  - c. Negotiable Treasury securities; or
  - d. Surety bond issued by a company approved by the U.S. Department of the Treasury.
- K. Improvements. A Business Lease shall require the Lessee to exercise due diligence and no less than reasonable good faith efforts to complete construction of any improvements within the schedule specified in the Business Lease.
  - 1. Lessee, at Lessee's expense or as otherwise provided in the Business Lease, may construct improvements under a Business Lease if the Lease specifies, or provides for the development of:
    - a. A plan that describes the type and location of any improvements to be constructed by the Lessee; and
    - b. A general schedule for construction of the improvements, including dates for commencement and completion of construction.
  - 2. Lessee shall provide the Tribe written justification as to the nature of any delay, the anticipated date of construction of the improvements, and evidence of progress toward commencement of construction.
  - 3. When requested by the Tribe or otherwise required in the Business Lease, Lessee shall further provide the Tribe, in writing, an updated schedule for construction.
  - 4. Improvements to the premises shall become the property of the Tribe unless otherwise provided in the Business Lease. The Business Lease may provide for Lessee ownership of the improvements and may allow the Lessee to sell its interest in the Improvements to the Tribe or such other person or entity as may be authorized under the Business Lease, so long as the sale is consistent with all requirements of this Chapter and applicable law.
  - 5. If Improvements must be removed and the Business Lease does not specify the maximum amount of time allowed for removal, the maximum time allowed shall be 120 days from the expiration of the lease term or cancellation or termination of the lease. Unless expressly otherwise provided in the Business Lease, a Lessee obligated to remove improvements shall be obligated to leave the leased premises in good order and condition, repair any damage caused by the removal of the Improvements, remove any and all debris from the leased property, and remove any and all Lessee property from the leased premises.
  - 6. Improvements may be subject to taxation by the Tribe, subject to limitations provided in the Business Lease.
  - 7. Failure to comply with the requirements of this subsection by the Lessee shall be a breach of the Business Lease.

- L. Subleases, Assignments, Amendments and Mortgages.
  - 1. Subleases, Assignments, amendments or mortgages of any Business Lease shall require written consent of the Tribe and Lessee, unless otherwise provided herein or in the Business Lease.
  - 2. The Business Lease may authorize Assignments, in whole or in part, without approval from the Tribe, provided a copy of the Assignment is promptly provided to the Tribe and the following conditions, where applicable, are met and stated in the Business Lease:
    - a. There is no existing event of default by Lessee under the Business Lease or violation of this chapter;
    - b. Any restrictions and use limitations on the use of the premises shall continue to apply to any assignee; and
    - c. The proposed assignee submits information adequate to allow the Tribe to assess the proposed assignee's financial and other capability to undertake the Business Lease obligations. Upon any assignment, the assignor shall not be released of any future obligations under the Business Lease unless otherwise provided in the Business Lease.

This Section in no way relieves the parties from carrying out their duties under the Business Lease, which may contain additional restrictions and conditions.

- 3. The Business Lease may authorize, subject to limitations, the Lessee to grant a leasehold mortgage for the purpose of financing to develop and improve the leased premises.
- 4. If a sale or foreclosure of the Lessee's leasehold interest occurs, the leasehold mortgagee may assign the Business Lease with approval of the Tribe, provided the assignee agrees in writing to be bound by all the terms and conditions of the Business Lease. The Business Lease may authorize such Assignment, in whole or in part, without approval from the Tribe, provided that the requirements of Section 6.48.040(L)(2) are met.
- 5. The Business Lease may authorize Subleases without approval from the Tribe, provided that the Sublease does not relieve the Lessee (sublessor) of liability to the Lessor.
- M. If the leased premises are within an Indian irrigation project or drainage district, the Business Lease must state the following: "If the leased premises are within an Indian irrigation project or drainage district, except as provided by 25 C.F.R. § 171, the lessee must pay all operation and maintenance charges that accrue during the lease term. The lessee must pay these amounts to the appropriate office in charge of the irrigation project or drainage district."

## 6.48.050 Business Lease management.

Whenever a responsibility or authority is granted under this chapter to the Tribe, the Tribal Council shall be vested with that responsibility or authority until such time as it may, by binding resolution, delegate that responsibility to such qualified persons or entities as the Council determines are appropriate to hold and exercise the responsibility or authority. When making a delegation of responsibility or authority under this section, the Council may impose such deadlines or conditions on the exercise of the responsibility or authority as may further the purposes of this chapter and the best interests of the Tribe.

#### 6.48.060 Enforcement.

A. Generally. The Tribe shall have all powers necessary and proper to enforce the terms of the Business Lease, subject to the terms of the Business Lease. These include the power to enter the leased premises at a reasonable time with reasonable notice (or no notice in the event of an emergency) and subject to the terms of the Business Lease, to determine compliance with the terms of the Business Lease and this chapter.

#### B. Defaults.

- 1. The Business Lease may include negotiated events of default and remedies in the event of a lease violation, including but not limited to the power to terminate the Business Lease, and the manner in which remedies may be exercised.
- 2. Unless otherwise provided in the Business Lease, if the Tribe determines the Lessee is in default, the Tribe shall send the Lessee a notice of default. The notice of default shall be provided by certified mail, return receipt requested, or by personal delivery to the leased premises.
- 3. Unless otherwise provided in the Business Lease, within 30 days after receipt of the notice of default (or 15 days if the default is for failure to pay rent, taxes or other monetary default), the Lessee shall:
  - a. Cure the default and notify the Tribe in writing that the default has been cured;
  - b. Dispute the Tribe's determination that the Lease is in default and explain why the Lease should not be terminated; or
  - c. Request additional time to cure the default (which may or may not be granted).

#### C. Remedies.

- 1. If the Lessee fails to cure the default within the prescribed period, subject to the provisions of the Business Lease, the Tribe may:
  - a. Terminate the Lease pursuant to this chapter;
  - b. Grant an extension of time to cure the default;
  - c. Pursue other remedies, including execution on bonds or collection of insurance proceeds;
  - d. Any combination of remedies listed above; or
  - e. Any other remedy set forth in the Business Lease.
- 2. If the Tribe terminates a Business Lease, the Tribe shall send the Lessee a termination letter within a reasonable time period or as provided in the Business Lease. The termination letter shall be sent to the Lessee by certified mail, return receipt requested, or by personal delivery to the leased premises. The termination letter shall:
  - a. Explain the grounds for termination;
  - b. Notify the Lessee of unpaid amounts, interest charges or late payment penalties due under the Lease;
  - c. Notify the Lessee of its right to appeal; and
  - d. Order the Lessee to vacate the premises within 30 days after receipt, or mailing if receipt is rejected, of the termination letter or such other period set forth in the Business Lease, if an appeal is not filed by that time.

- 3. A termination shall become effective 31 days after receipt, or mailing if receipt is rejected or such other date as set forth in the Business Lease. The filing of an appeal shall not change the effective date of the termination.
- 4. If the Tribe decides to grant an extension of time to cure a default, the Lessee shall proceed diligently to perform and complete the corrective actions within a reasonable time period.
- E. Harmful or Threatening Activities. If a Lessee or other party causes or threatens to cause immediate and significant harm to the premises, or undertakes criminal activity thereon, the Tribe may take appropriate emergency action, including, without limitation, immediate termination of the Business Lease. The Tribe will notify the Lessee of the termination by certified mail, return receipt requested, or personal delivery to the leased premises, within a reasonable time, or as provided in the Business Lease.
- F. Abandonment. If a Lessee abandons the premises under a Business Lease, the Tribe may treat such abandonment as a termination of the Business Lease, provided that the Tribe may pursue such remedies available under the Business Lease or this chapter, including damages for rental payments through the remaining term (as if abandonment and termination had not occurred) of the Business Lease.
- G. Holdover. If a Lessee remains in possession after the expiration or termination of a Business Lease, the Tribe may treat such occupation as a trespass. The Tribe may take action to recover possession and pursue additional remedies. Such action shall be pursuant to Tribal laws.
- H. Trespass. If a person occupies the premises without the Tribe's approval, the Tribe may pursue appropriate remedies.
- I. The BIA may, upon reasonable notice from the Tribe, and at the BIA's discretion, enforce the provisions of, or cancel, a Business Lease.

## 6.48.070 Appeal procedure.

- A. Appeals. The Lessee or interested party may appeal a determination of the Tribe within thirty (30) days of the determination. Appeals may be filed in the Squaxin Island Tribal Court pursuant to the rules of the Court System.
- B. Scope of Review. The Squaxin Island Tribal Court shall review whether the determination was: arbitrary, capricious, or an abuse of discretion; not supported by substantial evidence in the record; or otherwise, not in accordance with the law.
- C. BIA Review. Only upon exhaustion of tribal remedies as provided in this Section 6.48.070 may a Lessee or interested party seek BIA review of an appeal pursuant to this Section 6.48.070 regarding the Tribe's compliance with this chapter in accordance with 25 U.S.C. §415(h)(8).

## 6.48.080 Environmental review.

- A. Generally. Unless exempt under this Section 6.48.080, the Tribe shall not approve a Business Lease until the environmental review process required by this section has been completed. A Business Lease approved and executed without compliance with this Section shall be null and void.
- B. Threshold Determination.
  - 1. Business Lease Not Subject to Environmental Review. If the Environmental Reviewer determines that the Leasing Decision by its nature would not have a Significant Effect on the

Environment, the Leasing Decision is exempt from additional requirements of the Environmental Review.

- 2. Business Lease Subject to Environmental Review. If the Environmental Reviewer determines that the Leasing Decision might reasonably be expected to have a Significant Effect on the Environment, the Lessee must fulfill the requirements of Environmental Review. The physical disturbances must be direct, such as land clearing, new building construction, or discharge of emission or effluent associated with the Project.
- 3. Exemption for Federal Environmental Review. Leasing Decisions involving a Business Lease proposing use of premises that is the subject of a completed federal environmental review under federal law shall be exempt from the Environmental Review, and the Tribe shall not be required to prepare a tribal environmental impact report under Section 6.48.080(D).
- C. Action on Leasing Decision Subject to Completion of Environmental Review. If the Environmental Reviewer determines that the Leasing Decision is subject to Environmental Review, the Tribe may not consider the Leasing Decision until the Environmental Reviewer completes the Environmental Review in accordance with this Section.
- D. Environmental Review.
  - 1. Unless an exemption applies or a Business Lease is otherwise not subject to the Environmental Review, then, before the execution of any Business Lease, the Tribe shall cause to be prepared a comprehensive and adequate tribal environmental impact report ("TEIR"), analyzing the potentially significant effects of the proposed action on the environment; provided, however, that information or data which is relevant to such a TEIR and is a matter of public record or is generally available to the public need not be repeated in its entirety in the TEIR, but may be specifically cited as the source for conclusions stated therein; and provided further that such information or data shall be briefly described, that its relationship to the TEIR shall be indicated, and that the source thereof shall be reasonably available for inspection at a public place or public building. The TEIR shall provide detailed information about the Significant Effect(s) on the Environment which the proposed Business Lease is likely to have, and shall include a detailed statement setting forth all of the following:
    - a. A description of the physical environmental conditions in the vicinity of the Project (the environmental setting and existing baseline conditions), as they exist at the time the notice of preparation is issued;
    - b. All Significant Effects on the Environment of the proposed Lease;
    - c. In a separate section:
      - i. Any Significant Effect on the Environment that cannot be avoided if the Lease is executed;
      - ii. Any Significant Effect on the Environment that would be irreversible if the Lease is executed; and
      - iii. Any mitigation measures proposed, recommended, or required.
  - 2. The TEIR shall also contain a statement indicating the reasons for determining that various effects of the Business Lease on the off-reservation environment are not significant and consequently have not been discussed in detail in the TEIR. In the TEIR, the direct and indirect

Significant Effects on the environment shall be clearly identified and described, giving due consideration to both the short-term and long-term effects.

## 6.48.090 Notice of Completion of draft TEIR.

- A. Within no less than thirty (30) days following the completion of the draft TEIR, the Tribe shall post the Notice of Completion and a copy of the draft TEIR on its website. The Notice of Completion shall include all of the following information:
  - 1. A brief description of the Project;
  - 2. The proposed location of the Project;
  - 3. An address where copies of the draft TEIR are available; and
  - 4. Notice of a period of thirty (30) days during which the Tribe will receive comments on the draft TEIR.
- B. Response to Public Comments. After the thirty (30) day comment period has ended, the Tribe will review all comments received from the public. Prior to the approval and execution of the Business Lease, the Tribe will provide responses to relevant and substantive public comments on any Significant Effect on the Environment arising as a result of the proposed Project and proposed or recommended mitigation measures addressing any such impacts. The Tribe will provide notice on its website that comments and responses will be made available for review on request at the Tribal administration building or such other location as may be designated by the Tribe.

## 6.48.100 Sovereign immunity.

Nothing in this chapter shall be deemed to waive the sovereign immunity of the Tribe or any of its enterprises, authorities, officers, agents, or employees.

### 6.48.110 State Taxation.

Subject only to applicable Federal law, no fee, tax, assessment, levy or charge imposed by a State or political subdivision of a state shall apply to permanent improvements on land leased under a Business Lease, activities under a Business Lease conducted on the leased premises, or the leasehold or possessory interest under a Business Lease. This Section shall prevent state taxation to the full extent 25 U.S.C. §162.017 would prevent taxation had the lease been approved directly by the Bureau of Indian Affairs.

#### 6.48.120 Effective date; amendment.

- A. This chapter shall take effect upon its adoption by the Tribal Council and approval by the BIA pursuant to the HEARTH Act. This chapter constitutes tribal regulations of the Tribe for purposes of the HEARTH Act.
- B. This chapter may be amended by a majority vote of the Tribal Council at a duly called Tribal Council meeting at which a quorum is present. All substantive amendments to this chapter must be submitted to and approved by the BIA.