

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 72,440, 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, 25 U.S.C 465, 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)). In addition, as explained in the preamble to the revised leasing regulations at 25 CFR part 162, Federal courts have applied a balancing test to determine whether State and local taxation of non-Indians on the reservation is preempted. *White Mountain Apache Tribe v. Bracker*, 448 U.S. 136, 143 (1980). The *Bracker* balancing test, which is conducted against a backdrop of “traditional notions of Indian self-government,” requires a particularized examination of the relevant State, Federal, and tribal interests. We hereby adopt the *Bracker* analysis from the preamble to the surface leasing regulations, 77 FR 72,447–48, as supplemented by the analysis below.

The strong Federal and tribal interests against State and local taxation of improvements, leaseholds, and activities on land leased under the Department’s leasing regulations apply equally to improvements, leaseholds, and activities on land leased pursuant to tribal leasing regulations approved under the HEARTH Act. Congress’s overarching intent was to “allow tribes to exercise greater control over their own land, support self-determination, and eliminate bureaucratic delays that stand in the way of homeownership and economic development in tribal communities.” 158 Cong. Rec. H. 2682 (May 15, 2012). The HEARTH Act was intended to afford tribes “flexibility to adapt lease terms to suit [their] business and cultural needs” and to “enable

[tribes] to approve leases quickly and efficiently.” *Id.* at 5–6.

Assessment of State and local taxes would obstruct these express Federal policies supporting tribal economic development and self-determination, and also threaten substantial tribal interests in effective tribal government, economic self-sufficiency, and territorial autonomy. See *Michigan v. Bay Mills Indian Community*, 134 S. Ct. 2024, 2043 (2014) (Sotomayor, J., concurring) (determining that “[a] key goal of the Federal Government is to render Tribes more self-sufficient, and better 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 2043–44 (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).

Just like BIA’s surface leasing regulations, tribal regulations under the HEARTH Act pervasively cover all aspects of leasing. See Guidance for the Approval of Tribal Leasing Regulations under the HEARTH Act, NPM–TRUS–29 (effective Jan. 16, 2013) (providing guidance on Federal review process to ensure consistency of proposed tribal regulations with Part 162 regulations and listing required tribal regulatory provisions). 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 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 Part 162. Improvements, activities, and leasehold or possessory interests may be

subject to taxation by the Cowlitz Indian Tribe.

Dated: June 17, 2015.

**Kevin K. Washburn,**

*Assistant Secretary—Indian Affairs.*

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## DEPARTMENT OF THE INTERIOR

### Bureau of Land Management

[LLMTC 00900.L1610000.DP0000  
MO#4500080556]

### Notice of Public Meeting, Eastern Montana Resource Advisory Council Meeting

**AGENCY:** Bureau of Land Management, Interior.

**ACTION:** Notice of public meeting.

**SUMMARY:** In accordance with the Federal Land Policy and Management Act (FLPMA) and the Federal Advisory Committee Act of 1972 (FACA), the U.S. Department of the Interior, Bureau of Land Management (BLM) Eastern Montana Resource Advisory Council (RAC) will meet as indicated below.

**DATES:** The Eastern Montana Resource Advisory Council meeting will be held on July 29, 2015 in Miles City, Montana. When determined, the meeting place will be announced in a news release. The meeting will start at 1 p.m. and adjourn at approximately 5:30 p.m.

**FOR FURTHER INFORMATION CONTACT:** Mark Jacobsen, Public Affairs Specialist, BLM Eastern Montana/Dakotas District, 111 Garryowen Road, Miles City, Montana, 59301; (406) 233–2831; [mjacobse@blm.gov](mailto:mjacobse@blm.gov). Persons who use a telecommunications device for the deaf (TDD) may call the Federal Information Relay Service (FIRS) at 1–800–677–8339 to contact the above individual during normal business hours. The FIRS is available 24 hours a day, 7 days a week to leave a message or question with the above individual. You will receive a reply during normal business hours.

**SUPPLEMENTARY INFORMATION:** The 15-member council advises the Secretary of the Interior through the BLM on a variety of planning and management issues associated with public land management in eastern Montana. At this meeting, topics will include: An Eastern Montana/Dakotas District report, Billing Field Office and Miles City Field Office manager reports, Resource Management Plan updates, a Pumpkin Creek Subcommittee report, individual RAC member reports and other issues the council may raise. All meetings are open to the public and the public may

present written comments to the council. Each formal RAC meeting will have time allocated for hearing public comments. Depending on the number of persons wishing to comment and time available, the time for individual oral comments may be limited. Individuals who plan to attend and need special assistance, such as sign language interpretation, tour transportation or other reasonable accommodations should contact the BLM as provided above.

**Authority:** 43 CFR 1784.4–2

**Diane M. Friez,**

*Eastern Montana/Dakotas District Manager.*

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## DEPARTMENT OF THE INTERIOR

### National Park Service

[NPS–WASO–NRNHL–18417;  
PPWOCRADIO, PCU00RP14.R50000]

### National Register of Historic Places; Notification of Pending Nominations and Related Actions

Nominations for the following properties being considered for listing or related actions in the National Register were received by the National Park Service before May 23, 2015. Pursuant to section 60.13 of 36 CFR part 60, written comments are being accepted concerning the significance of the nominated properties under the National Register criteria for evaluation. Comments may be forwarded by United States Postal Service, to the National Register of Historic Places, National Park Service, 1849 C St. NW., MS 2280, Washington, DC 20240; by all other carriers, National Register of Historic Places, National Park Service, 1201 Eye St. NW., 8th floor, Washington, DC 20005; or by fax, 202–371–6447. Written or faxed comments should be submitted by July 10, 2015. Before including your address, phone number, email address, or other personal identifying information in your comment, you should be aware that your entire comment—including your personal identifying information—may be made publicly available at any time. While you can ask us in your comment to withhold your personal identifying information from public review, we cannot guarantee that we will be able to do so.

Dated: May 29, 2015.

**J. Paul Loether,**

*Chief, National Register of Historic Places/  
National Historic Landmarks Program.*

### CALIFORNIA

#### Los Angeles County

Hollywood Western Building, The, 5500  
Hollywood Blvd., Los Angeles, 15000378

#### Orange County

Anaheim Orange and Lemon Association  
Packing House, 440 S. Anaheim Blvd.,  
Anaheim, 15000379

Cypress Street Schoolhouse, (Latinos in 20th  
Century California MPS) 544 N. Cypress  
St., Orange, 15000380

### KANSAS

#### Dickinson County

Smoky Hill Trail and Butterfield Overland  
Despatch Segment, (Santa Fe Trail MPS)  
522 Golf Course Rd., Chapman, 15000381

#### Douglas County

Baldwin City School and Auditorium—  
Gymnasium, (Public Schools of Kansas  
MPS) 704 Chapel St., Baldwin City,  
15000382

#### Sedgwick County

Barnes, Oscar D. and Ida, House, (Residential  
Resources of Wichita, Sedgwick County,  
Kansas 1870–1957 MPS) 901 N. Broadway  
Ave., Wichita, 15000383

#### Shawnee County

Church of the Assumption Historic District,  
204, 212 SW. 8th Ave., 735 Jackson St.,  
Topeka, 15000384

Mill Block Historic District, 101–129 N.  
Kansas Ave., Topeka, 15000385

South Kansas Avenue Commercial Historic  
District, Roughly bounded by 6th & 10th  
Aves., SW. Jackson & SE. Quincy Sts.,  
Topeka, 15000386

#### Sherman County

Grant School, (Public Schools of Kansas  
MPS) 520 W. 12th St., Goodland, 15000387

#### Wyandotte County

Westheight Apartments Historic District,  
1601–1637 Washington Blvd., Kansas City,  
15000388

### MASSACHUSETTS

#### Norfolk County

All Souls Church, 196 Elm St., Braintree,  
15000389

#### Worcester County

Upton Center Historic District, Church, Main,  
Milford, N. Main, Plain, Pleasant, School &  
Warren Sts., Upton, 15000390

### NEBRASKA

#### Adams County

Hastings Brewery Building and Bottling  
Works, 219 W. 2nd St., Hastings, 15000391

#### Custer County

Finch Memorial Library, 205 N. Walnut St.,  
Arnold, 15000392

### Douglas County

Druid Hall, 2412 Ames Ave., Omaha,  
15000393

Omaha Power Plant Building, 505 Marcy St.,  
Omaha, 15000394

### Hall County

Stuhr Museum of the Prairie Pioneer, 3133  
US 34, Grand Island, 15000396

### Richardson County

Clark, R.A., House, 805 Vine St., Stella,  
15000395

### OREGON

#### Deschutes County

Pilot Butte Canal Historic District, Roughly  
bounded by Brightwater Dr., Cooley,  
Overtree & Yeoman Rds., Bend, 15000397

### PUERTO RICO

#### Toa Baja Municipality

Ermita Nuestra Senora de la Candelaria del  
Plantaje, PR 866, Sabana Seca Ward, Toa  
Baja, 15000398

### UTAH

#### Salt Lake County

Furgis, George and Ellen, House, 2474 East  
9th South Cir., Salt Lake City, 15000399

Salt Lake Country Club and Golf Course,  
2375 South 900 East, Salt Lake City,  
15000400

#### San Juan County

Carhart Pueblo, Address Restricted,  
Monticello, 15000401

### WISCONSIN

#### Dane County

University Hill Farms Historic District,  
Roughly bounded by N. & S. Midvale  
Blvd., Sheboygan Ave., N. & S. Whitney  
Way, N. Rock & Mineral Point Rds.,  
Madison, 15000402

#### Door County

LAKELAND (steam screw) Shipwreck, (Great  
Lakes Shipwreck Sites of Wisconsin MPS)  
6 mi. E. of Sturgeon Bay Canal, Sturgeon  
Bay, 15000403

#### Jefferson County

Shekey, Albert and Mary, House, W7526  
Koshkonong Mounds Rd., Koshkonong,  
15000404

#### Milwaukee County

Range Line Road Bridge, Range Line Rd. over  
Milwaukee R., River Hills, 15000405

A request for removal has been made  
for the following resources:

### KANSAS

#### Barton County

Hitschmann Cattle Underpass Bridge,  
(Masonry Arch Bridges of Kansas TR) NE.  
110 Ave. S. & NE. 190 Rd., Hitschmann,  
08000298

Hitschmann Double Arch Bridge, (Masonry  
Arch Bridges of Kansas TR) NE. 110 Ave.  
S. & NE 190 Rd., Hitschmann, 08000299