

Per Curiam

MADISON COUNTY, NEW YORK, ET AL. *v.* ONEIDA  
INDIAN NATION OF NEW YORK

CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR  
THE SECOND CIRCUIT

No. 10–72. Decided January 10, 2011

After this Court granted certiorari to consider whether tribal sovereignty bars taxing authorities from foreclosing to collect lawfully imposed property taxes, respondent advised the Court that the Oneida Indian Nation had waived its sovereign immunity to enforcement of real property taxation by state and local governments and addressed petitioners’ concerns about the waiver’s validity, scope, and permanence.

*Held:* The case is remanded for the Second Circuit to address, in the first instance, whether to revisit its sovereign immunity ruling in light of this development, and—if necessary—proceed to address other relevant questions consistent with its sovereign immunity ruling.

605 F. 3d 149, vacated and remanded.

PER CURIAM.

We granted certiorari, *post*, p. 960, on the questions “whether tribal sovereign immunity from suit, to the extent it should continue to be recognized, bars taxing authorities from foreclosing to collect lawfully imposed property taxes” and “whether the ancient Oneida reservation in New York was disestablished or diminished.” Pet. for Cert. *i.* Counsel for respondent Oneida Indian Nation advised the Court through a letter on November 30, 2010, that the Nation had, on November 29, 2010, passed a tribal declaration and ordinance waiving “its sovereign immunity to enforcement of real property taxation through foreclosure by state, county and local governments within and throughout the United States.” Oneida Indian Nation, Ordinance No. O–10–1 (2010). Petitioners Madison and Oneida Counties responded in a December 1, 2010 letter, questioning the validity, scope, and permanence of that waiver; the Nation addressed those concerns in a December 2, 2010 letter.

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We vacate the judgment and remand the case to the United States Court of Appeals for the Second Circuit. That court should address, in the first instance, whether to revisit its ruling on sovereign immunity in light of this new factual development, and—if necessary—proceed to address other questions in the case consistent with its sovereign immunity ruling. See *Kiyemba v. Obama*, 559 U. S. 131 (2010) (*per curiam*).

Petitioners are awarded costs in this Court pursuant to this Court’s Rule 43.2.

*It is so ordered.*

JUSTICE SOTOMAYOR took no part in the consideration or decision of this case.