

**RESOLUTION OF THE GOVERNING BODY OF  
THE THREE AFFILIATED TRIBES OF THE  
FORT BERTHOLD RESERVATION**

**WHEREAS,** This Nation having accepted the Indian Reorganization Act of June 18, 1934, and the authority under said Act; and

**WHEREAS,** The Constitution of the Three Affiliated Tribes generally authorizes and empowers the Tribal Business Council to engage in activities on behalf of and in the interest of the welfare and benefit of the Tribes and of the enrolled members thereof; and

**WHEREAS,** The Tribal Business Council adopted the Tribal Tax Code in December of 1990 and staffing was completed in April of 1991; and

**WHEREAS,** It has been recommended by the Tribal Tax Commission that, Chapter Seven of the Tribal Tax Code be amended to include the following:

**SECTION 714. Exemptions.**

1. **Service Lines.** No possessory interest used exclusively to operate a utility service line, utility delivery facility, or utility distribution facility which exclusively serves the Reservation shall be subject to this tax. Possessory interests used to operate utility lines passing through the Reservation and providing service beyond the Reservation boundaries shall not be subject to this exemption.

2. **New Wells.** All New Wells will be exempt from the Possessory Interest Tax for the first fifteen (15) months of production after January 1, 1991. Those wells in production prior to January 1, 1991, shall not be subject to this exemption.

**WHEREAS,** In order to maintain the correct numbering sequence, all subsequent sections will be numbered appropriately.

**WHEREAS,** It has also been recommended by the Tribal Tax Commission that Chapter Seven of the Tribal Tax Code be amended to reflect the following:

**SECTION 704. The Tax Cycle.**

The initial tax cycle of this Chapter commences on the (1st) of January, 1992, and terminates on December 31, 1994. Thereafter the tax cycle shall take a full three-year period ending the last day in December of the third year of the tax cycle.

**SECTION 705. Imposition and Rate of Tax.**

The tax rate under this section, and all subsequent sections, will be changed from the preliminary rate of three point five percent (3.5%) to one percent (1%).

**SECTION 706. Computation of Value of Possessory Interest.**

The valuation for assessment under this section, and all subsequent sections, will be changed from the preliminary assessment of one-hundred percent (100%) to forty-five percent (45%).

**SECTION 706.(5)(a)(ii)**

The land valuation as described under this section will be changed from \$2,800 per acre to the following:

For lands for which there is a contract approved by the United States Department of the Interior, the Bureau of Indian Affairs, the rental fees incorporated in the said contracts shall be the basis of land values for assessment.

**NOW, THEREFORE, BE IT RESOLVED,** That the Tribal Business Council of the Three Affiliated Tribes hereby adopts and approves the above stated amendments to Chapter Seven of the Tribal Tax Code.

Special Meeting  
October 11, 1991  
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FORT BERTHOLD COMMUNICATIONS ENTERPRISE (CON'T):  
Councilman Gillette made a motion to approve for \$20,000.00 (up to \$20,000.00) based on research done by the Treasurer, seconded by Vice Chairman Hall.

Discussion: How much does the enterprise get from the Tribe monthly for advertising. Response was last month, the overall advertising was \$5,000.00 but it varies each month, whatever comes in, we use and we don't see all the monies at once.

Gilson Mandan, enrolled member stated he worked in the newspaper business for a long time and suggested he could get in contact with the largest newspaper chain to get a press so the enterprise could do their own printing, recycling and also do all the printing for the Tribe-then they wouldn't have to farm out there paperwork to different organizations. They could do everything here.

Mr. Fox stated we do advertising for our printing services and we do and have done a lot of that, at this time, right now.

Vote: 6 for, 0 opposed. Motion Carried.

ITEM 04: RESOLUTION/POSSESSORY INTEREST TAX: #91-159.  
This resolution was read by Secretary Rabbithead.

Secretary Rabbithead made a motion to approve the resolution, seconded by Councilman Lone Fight.

Discussion: Councilman Hall requested for further explanation to the resolution. Tax Commissioner Walker explained the two exemptions. A question was raised of how much projected income was for 1992 in tax revenues. Mr. Walker stated \$140,000 minimum. The full rates set by Dr. Karoos were \$900,000.00.

Vote: 4 for, 1 opposed, 2 not voting. Motion Carried.

ITEM 05: TRIBAL MEMBERS REQUEST:  
A letter of request from Joel Morsette was read by Secretary Rabbithead. He is requesting for financial assistance of \$1,000.00 to fix up heater in home at Parshall area. He had applied for HIP but was not approved for any services.

C E R T I F I C A T I O N

I, the undersigned, as Secretary of the Tribal Business Council of the Three Affiliated Tribes of the Fort Berthold Reservation, hereby certify that the Tribal Business Council is composed of 7 members of whom 5 constitute a quorum, 7 were present at a Special Meeting thereof duly called, noticed, convened, and held on the 11th day of October, 1991; that the foregoing Resolution was duly adopted at such Meeting by the affirmative vote of 4 members, 1 members opposed, 2 members abstained, 0 members not voting, and that said Resolution has not been rescinded or amended in any way.

Dated the 11th day of October, 1991.

John J. Rabbithead Jr.  
Secretary, Tribal Business Council

ATTEST:

William D. Weisman  
Chairman, Tribal Business Council