

RESOLUTION OF THE
WHITE MOUNTAIN APACHE TRIBE OF THE
FORT APACHE INDIAN RESERVATION

WHEREAS, the Tribal Council has enacted 159 Ordinances; and

WHEREAS, the Tribal Council has reviewed and enacted five of the proposed revised tribal codes; specifically:

1. the Domestic Code
2. the Education Code
3. the Game and Fish Code
4. the Government Code
5. the Judicial Code

and

WHEREAS, there remains approximately 69 active ordinances that have not been incorporated into the approved codes; and

WHEREAS, the Legal Department has advised the Tribal Council of the difficulties in identifying and accessing the current tribal law due to the partial enactment of the revised code and the uncodified ordinances; and

WHEREAS, the Legal Department has codified the remaining 69 ordinances into the following titles:

1. Business Code
2. Criminal Code
3. Health and Safety Code
4. Housing and Construction Code
5. Juvenile Code
6. Labor Code
7. Land Code
8. Livestock Code
9. Probate Code
10. Tax Code

and

WHEREAS, the Tribal Council has been advised that the ordinance codification is not revised law and does not preempt the revised tribal code but merely provides for a temporary uniform systemization of current approved tribal law until such time as the Tribal Council has reviewed and enacted the remaining proposed revised codes; and

WHEREAS, the Tribal Council is further advised that no changes have been made to the existing tribal law through the codification of the active ordinances, except to categorize the ordinances into an applicable code and assign appropriate and uniform section numbers and identification of each section through a section title; and

WHEREAS, the following ordinances have been codified as the White Mountain Apache Tax Code:

Ordinance 159: Tax Administration Regulations; Business Activity Tax; and Possessory Interest Tax; enacted April 27, 1988.

and

WHEREAS, the Tribal Council has reviewed the codification of the foregoing ordinances and concludes that said ordinances should be codified as the White Mountain Apache Tax Code until such time as the Tribal Council has had the opportunity to thoroughly review and enact the proposed revised Tax Code.


BE IT RESOLVED by the Tribal Council of the White Mountain Apache Tribe that it hereby approves the codification of the foregoing ordinances as the White Mountain Apache Tax Code.

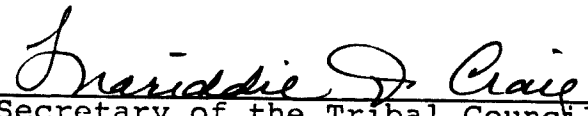
BE IT FURTHER RESOLVED by the Tribal Council that the sections of the foregoing ordinances shall be renumbered and identified pursuant to the outline attached to and made a part of this resolution.

BE IT FURTHER RESOLVED by the Tribal Council that the codification of the foregoing ordinances does not constitute any amendment or repeal of the existing tribal law and therefore, it is not mandatory that the codification be posted for public comment.

The foregoing resolution was on March 1, 1989, duly adopted by a vote of NINE for and ZERO against by the Tribal Council of the White Mountain Apache Tribe, pursuant to authority vested in it by Article V, Section 1 (i) of the Amended Constitution and Bylaws of the Tribe, ratified by the Tribe June 27, 1958, and

approved by the Secretary of the Interior on May 29, 1958,
pursuant to Section 16 of the Act of June 18, 1934 (48 Stat.
984).


Chairman of the Tribal Council


Secretary of the Tribal Council

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MAR 10 1989

Indian Affairs Agency
Tombstone, Arizona

TAX CODE

ORDINANCE NO. 159:

PART I - TAX ADMINISTRATION REGULATIONS

PART I. General Provisions

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1.101. Title

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1.103. Administration

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- (a) Apache
- (b) Assessment date
- (c) Business
- (d) Chapter
- (e) Commission
- (f) Control
- (g) Director or Executive Director
- (h) Fraud
- (i) Individual
- (j) Interest
- (k) Lease
- (l) Levy
- (m) Reserved
- (n) Owner
- (o) Period
- (p) Person
- (q) Reserved
- (r) Related persons
- (s) Return
- (t) Tax
- (u) Taxes
- (v) Taxpayer
- (w) Tribal Council

- A. Apache
- B. Assessment date
- C. Business
- D. Chapter
- E. Commission
- F. Control
- G. Director or Executive Director
- H. Fraud
- I. Individual
- J. Interest
- K. Lease
- L. Levy
- M. Reserved
- N. Owner
- O. Period
- P. Person
- Q. Reserved
- R. Related persons
- S. Return
- T. Tax
- U. Taxes
- V. Taxpayer
- W. Tribal Council

1.106. Assessment of taxes.

SECTION 1.4 ASSESSMENT OF TAXES

1.107. Liability for taxes

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- (a) Owners of a lease.
- (b) Part of another.
- (c) Right of contribution.

- A. Owners of a lease.
- B. Part of another.
- C. Right of contribution.

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- 1.112. Review Revenue Sources.
- 1.113. Lay and Collect Taxes.
- 1.114. Adopt Rules and Regulations.
- 1.115. Commission Membership.
- 1.116. Appointment of Commissioners.
- (a) Nomination.
 - (b) Confirmation.
 - (c) Three-year term.
 - (d) Vacancy; Interm appointment.
- 1.117. Conduct of its Business.
- (a) Quorum.
 - (b) Delegation.
 - (c) Resolution.
- 1.118. Commission or its delegate.
- 1.119. Office of the Director.
- 1.120. Regulations and Ruling
- 1.121. Adoption of Regulations.
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 - (b) Manner of Amendment.
 - (c) Proposed Regulations.
- 1.122. Promulgation of Regulations
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 - (d) Availability of Text.
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- SECTION 2.2 REVIEW REVENUE SOURCES
- SECTION 2.3 LAY AND COLLECT TAXES
- SECTION 2.4 ADOPT RULES AND REGULATIONS
- SECTION 2.5 COMMISSION MEMBERSHIP
- SECTION 2.6 APPOINTMENT OF COMMISSIONERS

- A. Nomination.
- B. Confirmation.
- C. Three-year term.
- D. Vacancy; Interm appointment.

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- A. Quorum.
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- A. Notice Required.
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- C. Effective Dates.
- D. Availability of Text.

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| (c) <u>Effect.</u> | C. <u>Effect.</u> |
| 1.126. <u>Rules of Appeal Procedure.</u> | <u>SECTION 3.6 RULES OF APPEAL PROCEDURE</u> |
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| 1.128. <u>Examination Procedure.</u> | <u>SECTION 3.9 EXAMINATION PROCEDURE</u> |
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| (c) <u>Public Record.</u> | C. <u>Public Record.</u> |
| 1.133. <u>Closing Agreements.</u> | <u>SECTION 4.3 CLOSING AGREEMENTS</u> |
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| (b) <u>Security.</u> | B. <u>Security.</u> |
| (c) <u>Conclusive.</u> | C. <u>Conclusive.</u> |
| 1.134. <u>Confidentiality Rule.</u> | <u>SECTION 4.4 CONFIDENTIALITY RULE</u> |
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| 1.135. <u>Examination and Audits.</u> | <u>SECTION 4.5 EXAMINATION AND AUDITS</u> |
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1.140. Filing and Payment Requirements.

1.141. General Information Authority.

1.142. Information Required by Request.

1.143. Information Included in Returns.

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- (b) Additional Information.
- (c) Supplemental Material.
- (d) Attachments.
- (e) Signature.

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- (b) Identification.
- (c) The Payee.
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1.145. Extension of Time for Filing and Payment.

- (a) Manner and Time of Request.
- (b) Effect of Extension.
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- (d) Property Taxes.

1.146. Due Dates and Time Determinations.

- (a) Due Dates.
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- (c) Computation of Interval.

1.147 Rule for Liabilities over \$100,000.

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- B. Additional Information.
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- D. Attachments.
- E. Signature.

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- B. Identification.
- C. The Payee.
- D. Application of Payments.

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- B. Effect of Extension.
- C. Additional Extension.
- D. Property Taxes.

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- B. Action by Mail.
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- A. More than One Tax.
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- B. Indian Violator.
- C. Non-Member Exclusion.
- D. Suspension.

1.157 Suspension and Fraud Proceedings.

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- B. Estimated Amount of Tax.
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- (a) Occasions for Notice.
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- A. Occasions for Notice.
- B. Assessments Binding.
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- (d) Offset.
- (e) Appeal.
- (f) Determination.
- (g) Order of the Court.
- (h) Application of Unpaid Taxes.
- (i) Prohibition Against any Other Manner of Refund.

- A. Government Action.
- B. Adjustment for Another Tax.
- C. Amended Return.
- D. Offset.
- E. Appeal.
- F. Determination.
- G. Order of the Court.
- H. Application of Unpaid Taxes.
- I. Prohibition Against any Other Manner of Refund.

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- (c) Stay of Collection.
- (d) Conduct of Conference.
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- A. Conditions Precedent.
- B. Time and Manner of Request.
- C. Stay of Collection.
- D. Conduct of Conference.
- E. Request for Further Hearing.
- F. Finality of Decision.

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- (a) Suit or Enforcement.
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- (d) Property Assessments.
- (e) Interest and costs.
- (f) Suspension of limitations.

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1.182. Administrative Appeal.

1.183. Procedure for Hearing.

1.184. Time and Manner of Appeal.

1.185. Stay of Payment of Taxes.

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- (c) Review on Appeal.
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1.191. Tax Receipts and Disbursements.

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- (b) Transfer Remainder.
- (c) Maintain Escrow or Balance.

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- C. No return filed.
- D. Property Assessments.
- E. Interest and costs.
- F. Suspension of limitations.

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- A. Payment Required.
- B. Time for Appeal.

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- A. Persons.
- B. Subjects.
- C. Review on Appeal.
- D. Suspensions.
- E. Actions of the Court.

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- A. Payments of Refunds.
- B. Transfer Remainder.
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- (a) Deposit.
- (b) Separate Accounts.
- (c) Accountability and Reports.
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- A. Deposit.
- B. Separate Accounts.
- C. Accountability and Reports.
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 - A. General Rule:
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 - B) Sales without the boundaries...
 - C) Sales among related persons:
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- 8. Related Person
- 9. Control
- 10. Taxes
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- A. Business
- B. Gross receipts of a business...
- C. Goods
- D. Services
- E. Sale
 - (1) General Rule:
 - (2)
- F. Gross Receipts of a Business
 - (1) General Rule:
 - (2) Sales without the boundaries...
 - (3) Sales among related persons:
 - (4) Estimate of Fair Market Value:
- G. Person
- H. Related Person
- I. Control
- J. Taxes
- K. The Gross Receipts...
- L. Commission

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SECTION 206 - ASSESSMENT OF TAX

SECTION 207 - EXEMPTIONS AND EXCLUSIONS

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SECTION 209 - DESIGNATION OF INDIVIDUAL

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- A. Except as provided...
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- B. No return need be...
- C. If a business...
- D. No return need be...
- E. The Commission may...

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SECTION 213 - RECORD KEEPING

SECTION 214 - INTEREST IMPOSED

SECTION 215 - PENALTIES FOR FAILURE TO FILE

SECTION 216 - PENALTIES FOR FAILURE TO PAY

SECTION 217 - PENALTIES FOR ATTEMPT TO
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SECTION 11.10 FILING OF RETURN

- A. Except as provided...
- B. The Commission may...
- C. No return need be...
- D. If a business...
- E. No return need be...
- F. The Commission may...

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SECTION 11.15 PENALTIES FOR FAILURE TO FILE

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- SECTION 223 - LIENS OR TAXES
- SECTION 224 - FORECLOSURE OF LIEN
- SECTION 225 - APPLICATION OF PROCEEDS
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- SECTION 227 - INTERFERENCE WITH FORECLOSURE
- SECTION 228 - TRANSFER OF BUSINESS
- SECTION 229 - MUTUAL ASSISTANCE AGREEMENTS
- SECTION 230 - PROHIBITION OF SUITS
- SECTION 231 - STATUTE OF LIMITATIONS
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- SECTION 234 - ABATEMENT OF AUTHORITY
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- SECTION 237 - EFFECTIVE NOTICE
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\$304. Definitions.

- (1) Apache
- (2) Assessment date
- (3) Lease
- (4) Owner
- (5) Person
- (6) Possessory Interest
- (7) Related persons
- (8) Control
- (9) Commission
- (10) Fraud
- (11) Levy
- (12) Regulations
- (13) Taxes
- (14) Tribal Council

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- (a)
- (b)
- (c)
- (d)

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SECTION 12.4 DEFINITIONS

- A. Apache
- B. Assessment date
- C. Lease
- D. Owner
- E. Person
- F. Possessory Interest
- G. Related persons
- H. Control
- I. Commission
- J. Fraud
- K. Levy
- L. Regulations
- M. Taxes
- N. Tribal Council

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- A.
- B.
- C.
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§307.	<u>Assessment.</u>	<u>SECTION 12.7</u>	<u>ASSESSMENT</u>
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	(c)	C.	
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§308.	<u>Exemptions.</u>	<u>SECTION 12.8</u>	<u>EXEMPTIONS</u>
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	(b)	B.	
	(c)	C.	
§309.	<u>Nondiscrimination.</u>	<u>SECTION 12.9</u>	<u>NONDISCRIMINATION</u>
§310.	<u>Designation of Individual</u>	<u>SECTION 12.10</u>	<u>DESIGNATION OF INDIVIDUAL</u>
	(a)	A.	
	(b)	B.	
§311.	<u>Filing of Declaration.</u>	<u>SECTION 12.11</u>	<u>FILING OF DECLARATION</u>
	(a)	A.	
	(b)	B.	
	(c)	C.	
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§312.	<u>Payment of Tax.</u>	<u>SECTION 12.12</u>	<u>PAYMENT OF TAX</u>
§313.	<u>Extension of Time.</u>	<u>SECTION 12.13</u>	<u>EXTENSION OF TIME</u>
§314	<u>Recordkeeping.</u>	<u>SECTION 12.14</u>	<u>RECORDKEEPING</u>
	(a)	A.	
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§315.	<u>Interest Imposed.</u>	<u>SECTION 12.15</u>	<u>INTEREST IMPOSED</u>
§316.	<u>Penalties for Failure to File</u>	<u>SECTION 12.16</u>	<u>PENALTIES FOR FAILURE TO FILE</u>
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\$317.	<u>Penalties for Failure to Pay.</u> (a) (b) (c)	<u>SECTION 12.17</u>	<u>PENALTIES FOR FAILURE TO PAY</u> A. B. C.
\$318.	<u>Penalties for attempt to evade or defeat tax.</u> (a) (b) (c)	<u>SECTION 12.18</u>	<u>PENALTIES FOR ATTEMPT TO EVADE OR DEFEAT TAX</u> A. B. C.
\$319.	<u>Charges for Administrative Costs.</u>	<u>SECTION 12.19</u>	<u>CHARGES FOR ADMINISTRATIVE COSTS</u>
\$320.	<u>Failure to Comply with Chapter.</u>	<u>SECTION 12.20</u>	<u>FAILURE TO COMPLY WITH CHAPTER</u>
\$321.	<u>Interference with Administration.</u> (a) (b) (c) (d) (e) (f) (g)	<u>SECTION 12.21</u>	<u>INTERFERENCE WITH ADMINISTRATION</u> A. B. C. D. E. F. G.
\$322.	<u>Collection Powers.</u> (a) (b)	<u>SECTION 12.22</u>	<u>COLLECTION POWERS</u> A. B.
\$323.	<u>Security for Payment.</u>	<u>SECTION 12.23</u>	<u>SECURITY FOR PAYMENT</u>
\$324.	<u>Lien for Taxes.</u> (a) (b) (c) (d) (e)	<u>SECTION 12.24</u>	<u>LIEN FOR TAXES</u> A. B. C. D. E.

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§325.	<u>Foreclosure of Lien.</u>	<u>SECTION 12.25</u>	<u>FORECLOSURE OF LIEN</u>
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	(c)	C.	
	(d)	D.	
	(e)	E.	
	(f)	F.	
	(g)	G.	
§ 326.	<u>Application of Proceeds.</u>	<u>SECTION 12.26</u>	<u>APPLICATION OF PROCEEDS</u>
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	(b)	B.	
§ 327.	<u>Release of Lien</u>	<u>SECTION 12.27</u>	<u>RELEASE OF LIEN</u>
	(a)	A.	
	(b)	B.	
	(c)	C.	
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§328.	<u>Interference with Foreclosure.</u>	<u>SECTION 12.28</u>	<u>INTERFERENCE WITH FORECLOSURE</u>
	(a)	A.	
	(b)	B.	
	(c)	C.	
§329.	<u>Assignment or Transfer of Lease.</u>	<u>SECTION 12.29</u>	<u>ASSIGNMENT OR TRANSFER OF LEASE</u>
	(a)	A.	
	(b)	B.	
	(c)	C.	
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§330.	<u>Mutual Assistance Agreements.</u>	<u>SECTION 12.30</u>	<u>MUTUAL ASSISTANCE AGREEMENTS</u>
§331.	<u>Prohibition of Suits.</u>	<u>SECTION 12.31</u>	<u>PROHIBITION OF SUITS</u>

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§ 332. Statute of Limitations.

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- (c)

SECTION 12.32 STATUTE OF LIMITATIONS

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§ 333. Procedure for Refunds.

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- (b)
- (c)
- (d)
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SECTION 12.33 PROCEDURE FOR REFUNDS

- A.
- B.
- C.
- D.
- E.
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§ 334. Procedure for Appeal from Assessments and Actions.

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SECTION 12.34 PROCEDURE FOR APPEAL FROM ASSESSMENTS AND ACTIONS

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§ 335. Abatement Authority.

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- (c)

SECTION 12.35 ABATEMENT AUTHORITY

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- B.
- C.

§ 336. Closing Agreements.

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- (b)
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SECTION 12.36 CLOSING AGREEMENTS

- A.
- B.
- C.
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§ 337. Confidentiality Rules

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SECTION 12.37 CONFIDENTIALITY RULES

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§ 338.	<u>Effective Notice.</u>		<u>SECTION 12.38</u>	<u>EFFECTIVE NOTICE</u>
	(a)		A.	
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§ 339.	<u>Investigative Authority.</u>		<u>SECTION 12.39</u>	<u>INVESTIGATIVE AUTHORITY</u>
	(a)		A.	
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§ 340.	<u>Oaths and Affirmations.</u>		<u>SECTION 12.40</u>	<u>OATHS AND AFFIRMATIONS</u>
§ 341.	Reserved.		<u>SECTION 12.41</u>	[Reserved]
§ 342.	<u>Receipts; Disbursements.</u>		<u>SECTION 12.42</u>	<u>RECEIPTS; DISBURSEMENTS</u>
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§ 343.	<u>Severability.</u>		<u>SECTION 12.43</u>	<u>SEVERABILITY</u>
§ 344.	<u>Effective Date.</u>		<u>SECTION 12.44</u>	<u>EFFECTIVE DATE</u>
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§ 345.	<u>Repeals.</u>		<u>SECTION 12.45</u>	<u>REPEALS</u>