

Land-
allotments.
1848-1912
P. 8

Allotment
public domain.

MAY - 2 1912

FOR FILE

Mr. James M. Fabswana,
Wells, Nevada.

Sir:

The Office has received your letter of April 22, 1912, regarding land of the Fort Halleck Military Reservation and requesting to be furnished a copy of Volume II of Laws and Treaties.

You are advised that the Office has no copies of the volume of treaties referred to for distribution. Explorer's Laws and Treaties in two volumes will be sent to you upon remitting to the Sup't Public Documents, Washington, D. C. \$4, the price thereof.

You are advised that land outside of Indian reservations, available for allotment to Indians entitled thereto under existing laws, are under the jurisdiction of the General Land Office and applications therefor should be filed with the register and receiver of the local land office having immediate supervision over the area selected. Information as to what lands are vacant and available for allotment

FILED BY H. M. V.

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procured by you from said local land officers at the time
of making your selection.

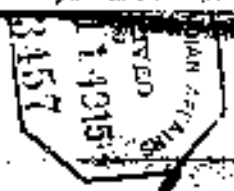
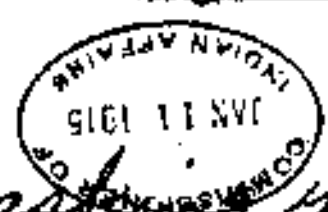
Respectfully,

(Signed) C. F. Hauke

Second Assistant Commissioner.

42AB-30

Dear Sir:



2 1915

I will ask you about the Government today. Please can you let us have the land here at Bush Creek quick you possible can. Do we can break up the sage brush in the mountains, what is you can let us have it, or see for you can let us have it at once please for rights.

The following named are Jas M. Patawana, Bert Bill Antelope, John S. Patawana, Johnny Bill Antelope. How can the Rail Road Southern Pacific Company become owned 20 miles each side of the lines? Where is Antelope's great-grand father was Born? Did he live in side 40 miles limit? When my great-grand father was lived on this continent never did saw the Rail Road men owned this land those days. Did they Rail Road men bought this land from you? What

grand father? I wished you would
please get my money from the Rail
Road Co, Reason why she took so
many miles wide for is Rail Road
it does not look rights for me
she promised to paid the Govern-
ment on this land what is she has
been taken it past time? But I am
one of the owner of the American so
because my father was not
foreigner. God did created the
heaven and the Earth and also
created my great grand father. I
was created here on the American
soil also.

Truly yours

James M. Pabawan

Land-Allotments.
3487-1915
P B M

22

Railroad land.

JAN 23 1915

Mr. James M. Pabowena,
Wells, Nevada.

My friend:

I have your letter of January 2, 1915 asking about the Southern Pacific Railroad Company's claim to "land at Brush Creek."

The grant to the Southern Pacific Railroad Company of the odd numbered sections within 20 miles on each side of the company's line was made by the Act of July 26, 1866 (14 Stat. L. 239). The locality mentioned by you was not included within any reservation at the date of the Act, and the right of the company attached to all the odd numbered sections to which there was any adverse valid claim.

However, if you will advise the Office of the description by section, township, and range of the particular tracts named, the Office will give the matter further consideration and take such action as may be possible under the law to protect the Indians.

Your friend, (Signed) C. F. Hauke

RECEIVED COPY - 1915

1-20-15

Second Assistant Commissioner

March 25 1915

Mr C F Hawke
second Assistant Commissioner

RECEIVED
MAR 30 1915
36805
U.S. DEPT. OF INDIAN AFFAIRS

MAR 25 1915
INDIAN OFFICE

Dear Sir:

... we can give you about
this corner stake what the ~~stake~~ fall north
east from Brush Creek. There was written on
the corner stake like this S 23 on ^{the} south side
of the corner stake on west side $\frac{7}{4}$ on north side
11XC and on East side $\frac{8}{10}$. We do like to have
the Public Land at Brush Creek. There are
better good sides country for seven men home
stead? But we wished like to have our own land
and able to handling the plow handle so far
it should be the rights all American Indians who had
prior possession the soil.

But I am one of the owners of the American's soil
coming from god for my own benefit or for my
people. Because my fore father was not a foreigner
the whites are now. God created the heaven and the
earth and also created my great grand father. I was
created here on this American soil.

Yours Truly
Joe M. Cabawana

Land-Allotments
24195-08
36805-15
P B M

Land near
Brush Creek.

APR -9 1915

Mr. James M. Pabswana,

Wells, Nevada.

My Friend:

I have your letter dated March 26, 1915, asking about a corner stake you found "northeast from Brush Creek," and that you would like to have some of the land in this vicinity which, the Office understands from previous correspondence had with you, is probably within the Southern Pacific Railway Company's grant of the odd-numbered sections within twenty miles on each side of the company's right of way, made by the Act of July 25, 1866 (14 Stat. L., 239).

The Office is unable to identify the particular land from the description given by you. It is suggested, therefore, if you wish the Office to take any further steps in this direction, that you get some one who is familiar with land description to tell you the exact description by section, township and range of the lands occupied or claimed by you and the other Indians mentioned in your letter of January 2, 1915, and advise the Office thereof, or else that you take the matter up through the nearest Indian Superintendent, who is apparently the Superintendent of the Western Shoshone

ENCLOSING COPY - FOR FILE.

School, located at Owyhee, Nevada.

Your friend,

C. F. Hauke
Second Assistant Commissioner.

4-EAS-7

(Copy to Western Shoshone School)

24195-08
36805-15

DEPARTMENT OF THE INTERIOR

UNITED STATES INDIAN SERVICE

Land for
Jas M Pabawena
& others, Brush Creek
Nevada.

Yreano, Calif. May 2, 1915.



The Commissioner of Indian Affairs,
Washington. D.C.

Sir;- I am in receipt of a copy of above letter of April 9, 1915 sent to me by Supt. Symons, Western Shoshoni.

This Indian wrote to me about the time he wrote to the Office and I examined the maps to locate the land and took up the question with the Surveyor General of Nevada office but could not locate the land, and wrote to Pabawena asking for more specific information suggesting that he confer with the forestry officials in his locality who might be able to give him the description.

So far I have not heard from him. I may be in that part of Nevada in a short time when I will try to get the information and assist him in the preparation of his application.

There have been several inquiries from Indians of that part on Nevada for land but land that is of any value is hard to find especially as half the land is the property of the railroad.

Very Respectfully,

C. Starbury
Special Indian Agent.

Copy to Supt. Symons.

FILED BY M. A. P.

24195-08
3131
[Signature]



Wells

UNITED STATES
DEPARTMENT OF THE INTERIOR
BUREAU OF INDIAN AFFAIRS
WASHINGTON 25, D. C.

Welfare
9556-57

July 10, 1957

Mr. Dave H. Tubawena
Box 404
Wells, Nevada

Dear Mr. Tubawena:

You asked in your letter of June 25, 1957 for an explanation of the Indian's status with reference to the payment of taxes.

Under the broad provision of the Internal Revenue Code of 1919 which imposes a tax on the net income of every individual derived from any source whatever, all citizens of the United States are subject to taxation. The Supreme Court of the United States has held that Indians are subject to the Federal income tax laws except when exempted specifically by law or treaty. Statutory exemptions do not apply to Indians as a people, but they apply to certain types of income. Recently the Supreme Court of the United States held that there is such an exemption in the General Allotment Act of 1887. Income held in trust for or received by the holder of a patent to Indian land which is directly derived from the allotted and restricted Indian land while such land is held by the United States as trustee in accordance with the General Allotment Act of 1887 is exempt from Federal income tax. Such exempt income includes rentals, royalties, proceeds of sales of the natural resources of such land, and income from the sale of crops grown upon the land and from the use of the land for grazing purposes. It is the source of the income which may exempt it from taxation, not the individual's status as a member of an Indian group. It is a general rule that property held by the United States in trust for an Indian is exempt from State personal and real property taxes. This exemption is granted because of the obligation of the Federal Government as trustee to convey the land to the Indian or to his heirs free of all encumbrances.

The fact that Indians as a group have a claim against the United States does not alter their obligations as citizens. If the State requires all citizens to pay poll taxes in order to exercise

10/10/57
10/10/57

the right of franchise, we know of no reason why Indians should not conform. As to the requirement that poll taxes and other taxes be paid before an automobile tag can be purchased, we can only refer you to the Tax Commission of the State of Nevada. We suggest also if you have questions with reference to a specific type of income that you direct them to Mr. Vaughn W. Evans, District Director of Internal Revenue, Box 891, Post Office Building, San Francisco, California. It is the responsibility of the Bureau of Internal Revenue to administer the revenue laws of the United States, and we in this Bureau are not in a position to provide answers to the many questions on tax liability which may involve the interpretation of a court decision or of a treaty.

Sincerely yours,

Charles B. Rowin
Chief, Branch of Welfare

Copy to: Area Director, Phoenix with copy of Mr. Fuhawena's letter.
Supt., Nevada Agency " " " " " "

EH:ogberg:mgt 7/9/57