CAYUGA NATION CELEBRATES DECISION REAFFIRMING ITS SOVEREIGNTY AND REJECTING SENECA COUNTY'S ATTEMPT TO ENFORCE UNLAWFUL TAX

The Cayuga Nation once again applauds the forceful decision issued today by the United States Court of Appeals for the Second Circuit recognizing its sovereignty and total immunity from state and local taxation. The decision was issued in *Cayuga Indian Nation of New York vs. Seneca County*, Case No. 19-0032 (October 23, 2020). In the decision, a unanimous three-judge panel put an end to Seneca County's persistent but misguided attempts to foreclose on lands owned by the Cayuga Nation, and reaffirmed the narrow scope of the *Sherrill* decision, just as it has done in prior cases involving the Oneida Nation (2010) and the Cayuga Nation (2014).

As the decision notes, Seneca County attempted to justify its flawed tax foreclosure effort by darkly predicting the Nation will "buy large swaths of property within [Seneca] County" that are not subject to foreclosure for failure to pay taxes. The County is correct that the Nation has that power, but the Second Circuit ruled that is no basis to trample on the Nation's sovereign rights.

Responding to the decision, Clint Halftown, the Nation's federal-representative called the decision" another nail in the coffin in the County's efforts to overcome tribal sovereignty. Our Nation existed before New York State and before Seneca County. We are still here and always will be, and we will never allow our sovereign rights to be infringed."