

**COOPERATIVE AGREEMENT  
BETWEEN  
NEW MEXICO TAXATION AND REVENUE DEPARTMENT  
AND  
TAOS PUEBLO**

This Cooperative Agreement is entered into by the New Mexico Taxation and Revenue Department (hereafter the Department) pursuant to the authority granted by Section 9-11-12.1 NMSA 1978 (2005 Repl.) and pursuant to the New Mexico Joint Powers Agreement Act, Sections 11-1-1 to 11-1-7 NMSA 1978 (2001 Repl.), and is entered into by Taos Pueblo (hereafter the Tribe) pursuant to the authority granted by Taos Pueblo Council Resolution No. 2007-18.

1. Purpose.

The Department and the Tribe enter into this Agreement in order to provide for the exchange of information and the reciprocal, joint or common enforcement, administration, collection, remittance and audit of gross receipts taxes of the parties' jurisdictions.

2. Definitions.

As used in this Agreement the following terms have the meanings stated:

"Tribe" means Taos Pueblo, or any official or employee of the Tribe exercising authority lawfully delegated to that employee by the Tribal Council.

"Class 1 Receipts" means receipts of a person other than a Taos Pueblo Tribal Entity that are (a) reportable to a location on Taos Pueblo Tribal Land, (b) are derived from the sale of goods or services to a Taos Pueblo Tribal Entity, and (c) are documented by the taxpayer to be exempt from the State Tax as provided by NMAC 3.2.4.7 and NMAC 3.2.4.9.

"Class 2 Receipts" means (a) receipts of a person other than a Taos Pueblo Tribal Entity that are (1) reportable to a location on Taos Pueblo Tribal Land, (2) and are not Class 1 Receipts.

"Department" means the Taxation and Revenue Department, the Secretary of Taxation and Revenue or any employee of the Department exercising authority lawfully delegated to that employee by the Secretary.

"Tribe" means Taos Pueblo.

"Tribal Tax" refers to the business activity tax imposed by Taos Pueblo Tribal Council Resolution No. 2007-18, for so long as that tax remains a qualifying gross receipts, sales or similar tax as defined by § 7-9-88(B) NMSA 1978 (1999 Cum.Supp.).

"Receipts" means gross receipts as defined by § 7-9-3(F) NMSA 1978.

"Taos Pueblo Tribal Entity" means Taos Pueblo; any political subdivision, agency or department of Taos Pueblo; any incorporated or unincorporated enterprise of Taos Pueblo or its political subdivisions, agencies or departments; any corporation required to be considered a Taos Pueblo entity under Eastern Navajo Industries, Inc. v. Bureau of Revenue, 552 P.2d 805 (N.M.App. 1976); any business that is fifty percent or more owned by member(s) of Taos Pueblo; or a member of Taos Pueblo.

"State Tax" refers to the Gross Receipts and Compensating Tax imposed by Chapter 7, Article 9 NMSA 1978 as amended from time to time during the period this Agreement is in effect, including any local option gross receipts taxes imposed by any political subdivision of the State of New Mexico.

3. Taxable Transactions Affected.

- a. This Agreement shall apply only to taxable transactions located on Taos Pueblo Tribal Land, as shown on the attached map, and shall apply only to taxpayers who are not Taos Pueblo Tribal Entities. This Agreement shall not apply to the collection of any Tribal Tax from a Taos Pueblo Tribal Entity. The Tribe shall be solely responsible for the collection of the Tribal Tax from Taos Pueblo Tribal Entities, and shall provide reasonable documentation to the Department upon request to confirm that the Tribal Tax is being uniformly collected from Taos Pueblo Tribal Entities subject to the Tribal Tax.
- b. This Agreement shall apply to taxable transactions occurring on and after the first day of the month following the month in which this Agreement is approved by all Tribal and State agencies whose approval is required by the respective laws of each government.

4. Jurisdiction Not Altered.

- a. Nothing in this Agreement shall be construed as authorizing the State

of New Mexico or Taos Pueblo to tax persons or transactions that federal law prohibits that government from taxing, or as authorizing a state or tribal court to assert jurisdiction over persons who are not otherwise subject to that court's jurisdiction, or as affecting any issue of the respective civil or criminal jurisdictions of the State of New Mexico or Taos Pueblo.

- b. Nothing in this Agreement shall be construed as an assertion or an admission by either the State of New Mexico or Taos Pueblo that the taxes of one have precedence over the taxes of the other when the person or transaction is subject to the taxing authority of both governments. This Agreement shall be construed solely as a voluntary agreement between the two party governments and shall not alter or affect the government to government relations between the State of New Mexico and any Indian nation, tribe or pueblo other than Taos Pueblo.
- c. Taos Pueblo has the exclusive authority to determine whether a natural person is, or is not, a recognized member of the Tribe.

5. Administrative Agency.

The Department is designated as the administrative agency under this Agreement, except to the extent that this Agreement identifies the Tribe as the administrative agency over those administrative matters that are within the exclusive jurisdiction of the Tribe.

6. Tribal Tax.

The Tribe hereby delegates to the Department all of the Tribe's authority to administer and collect the Tribal Tax as the Tribe's agent while this Agreement is in effect, except as follows:

- a. A taxpayer that is a Taos Pueblo Tribal Entity shall be exempt from all provisions of this Agreement and the Tribe shall have the exclusive authority and obligation to administer and enforce the Tribal Tax against a taxpayer that is a Taos Pueblo Tribal Entity. A taxpayer exempt from this Agreement under this subparagraph shall not be required to file any return to the Department concerning the Tribal Tax or in any other manner shall be subject to the jurisdiction of the Department under this Agreement.

- b. The Tribe shall have the exclusive authority to determine under Tribal law whether any natural person is recognized by the Tribe as a member of the Tribe.
- c. Any proposed decision, determination or other action by the Department (other than extensions of time to file a return or pay the tax) affecting the liability of any taxpayer for the Tribal Tax shall be submitted to the Tribe for concurrence before the decision, determination or other action takes effect. The Tribe shall determine, within thirty (30) days after receipt of the Department's proposal, whether the proposed decision, determination or other action complies with applicable Tribal law. The Department shall defer to and apply the Tribe's interpretation of Tribal law. Failure of the Tribe to respond to the proposed action within thirty (30) days after receipt shall constitute approval of the proposal.
- d. After all administrative proceedings within the Department are completed, as provided in this Agreement, the Tribe shall be solely responsible for prosecuting any judicial proceedings for the collection of any delinquent Tribal Tax pursuant to the remedies provided by Tribal law.

7. Taxpayer Identification.

- a. The Department and the Tribe shall jointly develop and maintain systems for identifying taxpayers that are subject to taxation by both party jurisdictions and taxpayers that are subject to taxation by only one of the party jurisdictions.
- b. The Tribe shall provide the Department a list of taxpayers who are Taos Pueblo Tribal Entities. The Tribe shall assist the Department in identifying sales of goods and services by non-Taos Pueblo Tribal Entities to Taos Pueblo Tribal Entities, in order to identify transactions that are not subject to the State Tax.
- c. The Department shall accept as conclusive the Tribe's determination whether a natural person is, or is not, a recognized member of the Tribe. The status of other taxpayers as a Taos Pueblo Tribal Entity or a non-Taos Pueblo Tribal Entity will be determined jointly by the Tribe

and the Department in accordance with the provisions of this Agreement.

8. Taxpayer Returns and Reports of Receipts.

- a. All taxpayers who have taxable receipts subject to this Agreement shall report those receipts to the Department on the CRS-1 Form maintained by the Department for reporting the State Tax, or on such other form(s) that the Tribe and the Department jointly approve.
- b. Any non-Taos Pueblo Tribal Entity maintaining a place of business on Taos Pueblo Tribal Land who has receipts subject to this Agreement shall be required to report its taxable gross receipts and deductions.
- c. A person's place or places of business shall be determined according to NMAC 3.1.4.13, including but not limited to the requirements that:
  - (1) for persons engaged in the construction business, "place of business" includes each location at which construction is performed, and
  - (2) for utilities, "place of business" includes each location at which the utility's product or service is delivered to the customer.
- d. All taxpayers who have taxable receipts subject to this Agreement shall report, by appropriate code, the dollar amount of receipts that come within Class 1 or Class 2, as defined by this Agreement.
  - (1) separate reporting codes shall be assigned to the following categories of receipts:

A non-Taos Pueblo taxpayer's Class 1 Receipts from a business located within Taos Pueblo Tribal Land

A non-Taos Pueblo taxpayer's Class 2 Receipts from a business located within Taos Pueblo Tribal Land
  - (2) Class 1 Receipts consist of (a) all Receipts from transactions within Taos Pueblo Tribal Lands documented as exempt from the State Tax under NMAC 3.2.4.7 and NMAC 3.2.4.9.

- (3) Class 2 Receipts from transactions within Taos Pueblo Lands consist of all Receipts from such transactions other than Class 1 Receipts.

9. Allocation of State Tax and Tribal Tax.

- a. Class 1 Receipts are subject only to the Tribal Tax. All of the gross receipts tax imposed on Class 1 Receipts shall be allocated to the Tribe.
- b. Class 2 Receipts are subject to the reciprocal tax credits created by § 7-9-88.1 NMSA 1978 (2003) and under the authority of Taos Pueblo Tribal Council Resolution No.2007-18. Seventy-five percent of the gross receipts tax imposed on Class 2 Receipts shall be allocated to the Tribe. Twenty-five percent of the gross receipts tax imposed on Class 2 Receipts shall be allocated to the State. The tax allocated to the State shall be subject to proportional application against the amount of the gross receipts tax and local option gross receipts tax and against the amount of distributions of those taxes pursuant to Section 7-1-6.1 NMSA 1978.

10. Ownership of Money Collected.

Money collected by the Department on behalf of the Tribe in accordance with this Agreement is not money of the State of New Mexico and shall be collected and disbursed in accordance with the terms of this Agreement, notwithstanding any other provision of law. Money collected by the Tribe on behalf of the Department in accordance with this Agreement is not money of the Taos Pueblo Tribe and shall be collected and disbursed in accordance with the terms of this Agreement, notwithstanding any other provision of law.

11. Receipts and Disbursements.

All money received or collected by the Department pursuant to this Agreement shall be deposited with the State Treasurer and credited to the tax administration suspense fund as provided by the New Mexico Tax Administration Act. Deposits of money consisting of Tribal Tax, less the administrative fee provided in paragraph 16, shall be disbursed to the Tribe by the end of the month following the month in which the tax was collected.

12. Assessment and Protest Procedures.

- a. An assessment of Tribal Tax against a Taos Pueblo Tribal Entity shall

be issued solely by the Tribe and is not subject to the provisions of this Agreement.

- b. An assessment of Tribal Tax and/or State Tax against a non-Taos Pueblo Tribal Entity shall be issued by the Department for the Department and the Tribe. The assessment shall inform the taxpayer of the remedies available to the taxpayer under Tribal law and this Agreement as to the assessment of Tribal Tax and shall inform the taxpayer of the remedies available to the taxpayer under State law as to the assessment of State Tax.
- c. Any abatement of assessment of Tribal Tax, and any closing agreement, compromise or installment payment agreement concerning any liability for Tribal Tax proposed by the Department must be approved in advance by the Tribe. The Department shall submit the proposed action to the Tribe in writing, and the Tribe shall have thirty (30) days after receipt of the proposed action to adopt or reject the proposal. Failure to take any action within the thirty (30) day period shall constitute approval of the proposed action.
- d. A taxpayer that is a non-Taos Pueblo Tribal Entity may dispute the assessment to it of any amount of Tribal Tax or the application to the taxpayer of any provision of this Agreement or of the Tribal Tax Ordinance by filing with the Department a written protest as provided in § 7-1-24 NMSA 1978 and applicable regulations of the Department.
- e. The Department is authorized to process a protest filed under subparagraph 12(d) of this Agreement by a non-Taos Pueblo Tribal Entity according to the procedures established by § 7-1-24 NMSA 1978, provided that the Department's Hearing Officer shall have no authority to issue a decision on the protest. The Hearing Officer shall make a recommended decision for adoption, modification or rejection by the Tribe. The Tribe shall, within thirty (30) days of receipt of the recommended decision, inform the protesting taxpayer of the Tribe's decision, the requirements for perfection of an appeal, and the consequences of failure to appeal. Any appeal from the decision of the Tribe shall be as provided in Tribal law.
- f. If a protest raises only issues of Tribal law and does not raise any issue of state law, the Department may refer the protest directly to the Tribe

for decision, without making any recommendation.

13. Claims for Refund.

- a. Any person who believes that an amount of tax subject to this Agreement has been paid by or withheld from that person in excess of that for which the person was liable or who has been denied any credit or rebate claimed may claim a refund as provided in § 7-1-26 NMSA 1978 and the Department's regulations under that statute.
- b. The Department is authorized to process a claim for refund of Tribal Tax filed under subparagraph 13(a) of this Agreement by a non-Taos Pueblo Tribal Entity according to the procedures established by § 7-1-26 NMSA 1978, provided that the Department shall not make any decision on the claim. The Department shall make a recommended decision for adoption, modification or rejection by the Tribe. The Tribe shall, within thirty (30) days of receipt of the recommended decision, inform the claimant of the Tribe's decision, the requirements for perfection of an appeal, and the consequences of failure to appeal. Any appeal from the decision of the Tribe shall be as provided in Tribal law.
- c. In response to a claim for refund made as provided in this Agreement but before any court acquires jurisdiction of the matter, the Tribe may authorize the refund to a person of any overpayment of Tribal Tax determined by the Tribe to have been erroneously paid by the person. The Tribe shall be solely responsible for issuing any such refund, from funds of the Tribe. In the discretion of the Tribe, any amount of Tribal Tax due to be refunded may be offset as a credit against any amount of Tribal Tax for which the person due the refund may be liable.
- d. If a claim for refund raises only issues of Tribal law and does not raise any issue of state law, the Department may refer the claim directly to the Tribe for decision, without making any recommendation.

14. Levy and Collection of Delinquent Tribal Tax.

The Department shall be solely responsible for the collection of delinquent State Tax pursuant to state law through levy or other procedures. The Tribe shall be solely responsible for the collection of delinquent Tribal Tax pursuant to Tribal law through levy or other procedures.

15. Confidentiality of Information.

No employee or former employee of the Department or of the Tribe shall disclose to any individual other than another employee of the Department or an employee of the Tribe whose job duties include enforcement of the Tribe's tax ordinances any information contained in the return of any taxpayer relating to taxes subject to this Agreement, or any other information about any taxpayer acquired as a result of his employment by the Department or the Tribe except to the extent that employees of the Department are authorized to disclose such information by applicable state law or to the extent that employees of the Tribe are authorized to disclose such information by applicable Tribal law. This Agreement constitutes a reciprocal agreement between the Department and Taos Pueblo Tribe for the exchange of confidential taxpayer information for purposes of Section 7-1-8(T) NMSA 1978. Any exchange of confidential taxpayer information between the Department and the Tribe pursuant to this Agreement shall be for tax purposes only.

16. Funding.

As compensation for all services provided by the Department under this Agreement, the Department shall retain a sum equal to the following percentage of the total Tribal Tax, including interest and penalties, received or collected by the Department as agent for the Tribe pursuant to this Agreement: the percentage currently charged to counties at the time such compensation is retained, but not to exceed three and six tenths percent (3.6%).

17. Term.

This Agreement shall become effective when executed by the Department and the Tribe and shall thereafter apply to taxable transactions as provided in subparagraph 3(b) of this Agreement. This Agreement shall continue in effect for a period of ten (10) years unless earlier terminated as provided in paragraph 18. This Agreement shall automatically be extended for additional consecutive ten (10) year terms, subject to earlier termination as provided in paragraph 18, unless the Department or the Tribe notifies the other party, not more than twelve months and not less than six months prior to the end of the then current term that the Agreement will not be extended beyond its then current term.

18. Termination.

Either party may terminate this Agreement with or without cause upon ninety (90) days prior written notice to the other party, provided that any amounts due and payable to either party up until the date of termination will not be affected, and provided further that any disputes pending at the date of termination will continue to be subject to the dispute

resolution provisions of this Agreement.

19. Records and Audit.

Each party shall permit the other party to inspect and audit all data and records relating to its performance under this Agreement. This right to inspect and audit shall continue for a period of one (1) year following the termination or expiration of this Agreement for any reason.

20. Dispute Resolution.

All disputes and controversies of every kind and nature between the parties to this Agreement as to the existence, construction, validity, interpretation or meaning, performance, non-performance, enforcement, operation or breach of this Agreement shall be submitted to mediation and/or arbitration pursuant to the procedures set forth herein. Termination under paragraph 18 shall not be subject to mediation or arbitration. Pending disputes at the time of termination or notice of termination shall continue to be subject to mediation and/or arbitration.

- a. Mediation. Either party to the dispute may invoke mediation at any time that does not interfere with the completion of arbitration. Mediation shall not be cause for delaying arbitration. Mediation may be invoked without a request for arbitration. However, if arbitration has been invoked, the parties agree that they shall set aside a reasonable amount of time to mediate in advance of arbitration. If an arbitration is pending or filed at the same time that mediation is pending, the parties and the mediator will strive to conduct the mediation within 25 days of such arbitration filing, and otherwise within such time as to maximize the AAA filing fee refund in the event of a mediation settlement.

- (1) A party who desires mediation shall send written demand to the other party. As soon thereafter as practical, the parties shall meet to select a mutually agreeable mediator, who shall be an enrolled member of a federally recognized New Mexico Indian tribe, but not enrolled or enrollable in Taos Pueblo, and who is generally familiar with local conditions, especially with respect to Indian tribal-state relations. If the parties are unable to agree on a mediator, the parties shall invoke the mediation procedures of the American Arbitration Association (the "AAA"), to the extent they do not conflict with the provisions of this

Agreement, and the AAA shall appoint a mediator qualified as described in this Agreement.

- (2) The parties agree to travel to any reasonable time and place in the state, as set by the mediator to conduct the mediation.
  - (3) The party demanding mediation shall advance the fee to the mediator and for AAA administrative fees for mediation, if necessary. The fee paid to the mediator shall not exceed \$1,200 without the prior agreement of the parties. The parties shall equally share the cost of mediation.
  - (4) Each party shall send at least one person with settlement authority to the mediation. If a person with settlement authority is not able to appear at the mediation, the person chosen to appear shall have explicit instructions as to the parameters of settlement and such instructions shall afford a meaningful opportunity to negotiate. The person appearing at the negotiation shall be able to establish telephone access to the person with formal settlement authority during the mediation.
  - (5) Negotiations conducted as part of mediation shall be considered confidential settlement negotiations and the mediator may not be called to testify or otherwise participate in arbitration proceedings related to the same dispute.
- b. Arbitration. Either party to this Agreement may demand arbitration in writing to the other party. No third parties may enforce this agreement to arbitrate. Arbitration shall be conducted in metropolitan Albuquerque, or Santa Fe, New Mexico. The parties shall strive to agree on the selection of an arbitrator in order to save AAA administrative fees. The arbitrator shall be domiciled in New Mexico, be a licensed attorney admitted to and in good standing with the New Mexico Bar Association, with no less than 10 years experience, including experience in commercial law and working knowledge about federal Indian law. In the event that the parties are unable to agree on an arbitrator, the parties shall invoke arbitration through the AAA and the AAA shall appoint an arbitrator qualified as described in this Agreement in accordance with the expedited procedures of the AAA commercial arbitration rules, to the extent such rules are not in conflict

with the provisions of this Agreement. the parties agree and will not contest that this Agreement is an agreement affecting commerce and commerce with an Indian tribe.

- (1) The AAA rules to be applied to the arbitration shall conform to the expedited procedure rules of the AAA for commercial arbitration to the extent they are not in conflict with the provisions of this agreement, except for good cause. If the requested relief exceeds \$300,000 in value, exclusive of interest or fees or injunctive relief expected to have a cost of implementation of more than \$300,000, the arbitrator may determine the rules to be used, including possibly, continued use of expedited procedure rules to be used in the arbitration, to the extent that the rules are not in conflict with this Agreement.
- (2) If the expedited procedure rules of the AAA are utilized, the parties shall have the right to take one deposition apiece of a witness in New Mexico for no more than two hours, with a commensurate right for meaningful cross-examination by the defending party, on reasonable prior notice to the opposing party and the arbitrator. Depositions to be taken out-of-state require the prior approval of the arbitrator, in accordance with the size and needs of the case, on terms that the arbitrator deems just. All depositions shall be filed with the arbitrator as evidence, either in lieu of, or in addition to pre-filed or live testimony of the witness. The arbitrator may adjust this provision as he or she deems just and the arbitrator shall have full control of the manner in which the depositions may be taken.
- (3) Requests for expedited or provisional relief may be entertained by the arbitrator. Claims for punitive damages are excluded from arbitration and claims for injunctive and declaratory relief, beyond that necessary to enforce a monetary award, are excluded from arbitration.
- (4) Claims for damages in excess of \$500,000 are excluded from arbitration, but a party may elect to arbitrate with an award limited to \$500,000. This provision shall not constitute a waiver of sovereign immunity by either party in any other forum.

- (5) The arbitrability of any dispute as to the applicability of this Agreement shall be determined by the arbitrator. The parties agree that a judicial challenge to arbitration shall not be cause to delay or stay arbitration.
- (6) The arbitration costs and expenses of each party shall be borne by that party and the arbitrator's fees and other expenses shall be borne equally by both parties.
- (7) The parties, at the arbitrator's direction and on the arbitrator's terms, may pre-file (in questions and answer format) direct testimony, or narrative reports for certain witnesses, which shall be adopted under oath by the witness at the arbitration, with live examination limited to cross and re-direct examination. If the expedited procedure rules of the AAA are not utilized, or if the arbitrator anticipates a hearing that would last more than two days with live testimony, the use of pre-filed testimony or sworn narrative reports, with live testimony limited to cross and re-direct examination shall be mandatory for all witnesses, provided that, in any event, the arbitrator may allow the questioning of a witness, that is not pre-filed, based on the testimony (for example, under cross or re-direct questioning) of a prior witness.
- (8) The arbitrator shall make findings of fact, which may also include a narrative written award, within 35 days of the close of evidence. The arbitrator shall have the authority to make an oral award, provided that the written award follows within the 35-day period. The time for seeking a challenge to the award shall run from the date of the written award.
- (9) **The following provision shall be included in the written award of the arbitrator as a disclaimer:**

The parties agree that any award of the arbitrator shall have no evidentiary or precedential value as to the relative territorial jurisdiction of the parties, no matter how seemingly uncontroversial, outside of the immediate need for the resolution of the arbitrated dispute. The parties further agree that they will never, and no third party may ever, cite to or introduce into evidence in any

judicial, administrative or arbitration forum, a territorial determination of the arbitrator in any proceeding beyond those directly required to review, confirm and enforce the award. Any concession by either party as to territorial jurisdiction made in the course of arbitration shall not be considered an estoppel on that party, nor binding, nor citable in any future proceeding. The parties further agree that a mis-determination of territorial jurisdiction by the arbitrator, given the ad-hoc nature of the determination shall not be judicially reviewable.

- (10) A timely petition to the Federal District Court under the Federal Arbitration Act at the conclusion of the award shall be the only forum for challenging the validity of the award. A procedural or jurisdictional dismissal by the Federal Court shall leave the award intact and enforceable.
- (11) The Federal District Court for the District of New Mexico may confirm or set aside an award in accordance with the Federal Arbitration Act. In addition, the Federal District Court may set aside an award for a manifest disregard of the law. The Federal District Court may not vacate an award based on a mis-determination by the arbitrator as to the territorial jurisdiction of the parties, as such determinations are not binding or of precedential value beyond the immediate needs of the immediate dispute.
- (12) The parties agree that an award of an arbitrator shall not be challenged except through the procedures of the Federal Arbitration Act in Federal District Court. The parties shall not in any forum, tribal or state, challenge the award of the arbitrator after the award is reviewed or confirmed by the Federal District Court or the time for petitioning the Federal District Court for review has expired.
- (13) The award of the arbitrator shall be in the public domain, provided that it includes the disclaimer set out in subsection 20.b.(9) above. The records of the arbitration, including the award containing the disclaimer set out in subsection 20.b.(9) above, shall be public records subject to the New Mexico

Inspection of Public Records Act and subject to the Confidentiality provisions of this Agreement and the New Mexico Tax Administration Act.

- c. Survival. The mediation and arbitration provisions of this Agreement, shall, with respect to any controversy or dispute, survive the termination or expiration of this Agreement.
- d. Nothing contained in this Agreement shall be deemed to give the arbitrators any authority, power, or right to alter, change, amend, modify, add to, or subtract from any of the provisions of this Agreement.
- e. This Agreement is not subject to enforcement under the New Mexico Uniform Arbitration Act (Sections 44-7-1 through 44-7-22 NMSA 1978).

21. Amendment.

This Agreement shall not be altered, changed or amended except by written instrument executed and approved by the parties hereto.


APPROVED AND EXECUTED on the dates indicated below.

NEW MEXICO TAXATION AND REVENUE  
DEPARTMENT

By:   
Secretary of Taxation and Revenue

Date: 9/22/08

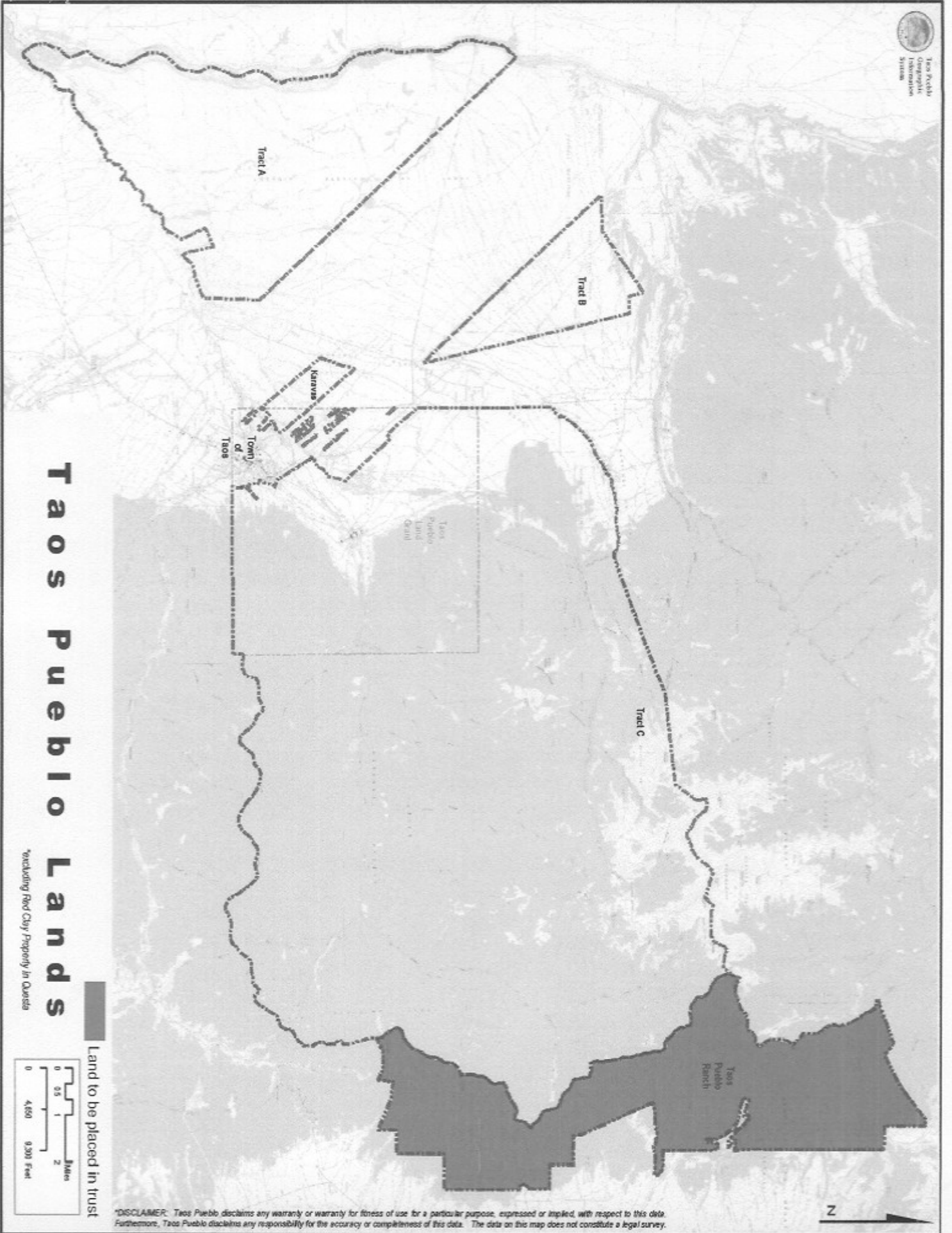
TAOS PUEBLO

By:   
Governor

Date: Oct. 15, 2007

Authorized by Tribal Council Resolution No.  
2007-18

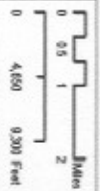
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# Taos Pueblo Lands

excluding First City Property in Questa

Land to be placed in trust



\*DISCLAIMER: Taos Pueblo disclaims any warranty or warranty for fitness of use for a particular purpose, expressed or implied, with respect to this data. Furthermore, Taos Pueblo disclaims any responsibility for the accuracy or completeness of this data. The data on this map does not constitute a legal survey.