

SUPREME COURT OF THE UNITED STATES

Madison County v. Oneida Indian Nation of N.Y.

562 U.S. 42 (2011) · No. No. 10-72 · Decided January 10, 2011

SUMMARY

The Supreme Court vacated the Second Circuit's judgment and remanded the case for consideration of whether a newly enacted Oneida Indian Nation waiver of sovereign immunity affected the court's prior ruling. The Court directed the Second Circuit to address other issues, including the status of the Oneida reservation, if necessary, and awarded petitioners costs.

CASE DETAILS

COURT	Supreme Court of the United States
WRITING FOR THE COURT	Per Curiam
JURISDICTION	Federal
DECIDED	January 10, 2011
DOCKET	No. 10-72
DISPOSITION	vacated
PROCEDURAL POSTURE	The Supreme Court granted certiorari to review a Second Circuit decision concerning tribal sovereign immunity from foreclosure to collect property taxes and the status of the Oneida reservation. After the Oneida Indian Nation adopted a waiver of sovereign immunity during the Supreme Court proceedings, the Court vacated the judgment and remanded.
PRECEDENTIAL VALUE	binding
PARTIES	Madison County, New York, Oneida County, New York v. Oneida Indian Nation of New York

TOPICS

tribal sovereignty

property tax

tax collection

appellate procedure

writ of certiorari

PRACTICE AREAS

Indian law

tribal sovereign immunity

property taxation

appellate procedure

QUESTIONS PRESENTED

1. Whether the Oneida Indian Nation's newly adopted waiver of sovereign immunity required the Second Circuit to reconsider its ruling that tribal sovereign immunity barred foreclosure proceedings to collect lawfully imposed property taxes.
2. Whether the status of the ancient Oneida reservation had to be addressed after reconsideration of the sovereign-immunity issue.

HOLDINGS

1. The Second Circuit must address in the first instance whether to revisit its sovereign-immunity ruling in light of the Oneida Nation's newly adopted waiver.
2. If necessary after reconsidering sovereign immunity, the Second Circuit should address the other questions in the case consistently with its sovereign-immunity ruling.

KEY QUOTATIONS

“We vacate the judgment and remand the case to the United States Court of Appeals for the Second Circuit.”
(at 1)

“That court should address, in the first instance, whether to revisit its ruling on sovereign immunity in light of this new factual development, and—if necessary—proceed to address other questions in the case consistent with its sovereign immunity ruling.” (at 1)

FACTUAL BACKGROUND

The Oneida Indian Nation was subject to property-tax enforcement proceedings involving Madison and Oneida Counties. While the Supreme Court's review was pending, the Nation adopted a tribal declaration and ordinance waiving sovereign immunity to enforcement of real property taxation through foreclosure by state, county, and local governments. The counties questioned the waiver's validity, scope, and permanence, and the Nation responded to those concerns.

PROCEDURAL HISTORY

The case reached the Supreme Court on a writ of certiorari to the United States Court of Appeals for the Second Circuit. While the case was pending, the Oneida Nation adopted an ordinance waiving sovereign immunity for enforcement of real property taxation through foreclosure. The Supreme Court vacated the Second Circuit's judgment and remanded for that court to determine whether to revisit its sovereign-immunity ruling in light of the waiver and, if necessary, address the remaining issues.

DISPOSITION

vacated

REMAND INSTRUCTIONS

The United States Court of Appeals for the Second Circuit must address in the first instance whether to revisit its sovereign-immunity ruling in light of the Oneida Nation's waiver. If necessary, it should then address the other questions in the case consistently with its sovereign-immunity ruling. Petitioners were awarded costs in the Supreme Court under Supreme Court Rule 43.2.

CASES CITED

- Kiyemba v. Obama, 559 U.S. ____ (2010) (per curiam)

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