



HO-CHUNK NATION LEGISLATURE

Governing Body of the Ho-Chunk Nation

HO-CHUNK NATION LEGISLATURE QUICK PASSAGE PROCEDURE TO AMEND THE *FINANCE MANUAL* (5 HCC § 5) TO UPDATE THE NATION'S DEPRECIATION SCHEDULE

RESOLUTION 1-4-11 C

WHEREAS, on November 1, 1994, the United States Secretary of the Interior approved a new Constitution for the Ho-Chunk Nation, formerly known as the Wisconsin Winnebago Tribe; and

WHEREAS, the Ho-Chunk Nation ("Nation") is a federally recognized Indian Tribe, organized pursuant to the Indian Reorganization Act of 1934; and

WHEREAS, Article V, Section 2(a) of the Ho-Chunk Nation Constitution ("Constitution") grants the Ho-Chunk Nation Legislature ("Legislature") the power to make laws, including codes, ordinances, resolutions, and statutes; and

WHEREAS, Article V, Section 2(b) of the Constitution grants the Legislature the power to establish Executive Departments, and to delegate legislative powers to the Executive branch to be administered by such Departments, in accordance with the law; any Department established by the Legislature shall be administered by the Executive; the Legislature reserves the power to review any action taken by virtue of such delegated power; and

WHEREAS, Article V, Section 2(c) of the Constitution grants the Legislature the power to constitute a Board of Directors for each Department, except the President shall name the Executive Director, subject to confirmation by the Legislature; and

WHEREAS, Article V, Section 2(d) of the Constitution grants the Legislature the power to authorize expenditures by law and appropriate funds to the various Departments in an annual budget; and

WHEREAS, Article V, Section 2(x) of the Constitution grants the Legislature the power to enact any other laws, ordinances, resolutions, and statutes necessary to exercise its Legislative powers delegated by the General Council pursuant to Article III including but not limited to the foregoing list of powers; and

WHEREAS, the Ho-Chunk Nation Legislature passed the *Legislative Organization Act* (2 HCC § 11), which was last Amended August 5, 2008; and

WHEREAS, the *Legislative Organization Act* provides the procedures for enacting or amending a Ho-Chunk Nation law; and

WHEREAS, Section 30 of the *Legislative Organization Act* provides Quick Passage Procedures; and

WHEREAS, under certain limited circumstances, Section 30 provides “[t]he Legislature may vote to immediately pass Legislation.”; and

WHEREAS, Section 30 of the *Legislative Organization Act* in relevant parts provides:

(2) For the Legislation to be considered for Quick Passage the Legislature must conclude:

(a) The Legislation must take effect immediately to address a situation that:

- 1 Adversely affects the health, safety, welfare, or economic well-being of the Nation;
- 2 Adversely affects a person or multiple people for which Legislative relief is deemed appropriate and necessary by the Legislature;
- 3 Is internal to the operation of the Government; or
- 4 Impacts negotiations with a sovereign entity; and

(b) Adherence to the Normal Legislation Process outlined in Section 31 would result in a delay that would adversely impact the Nation, a Member of the Nation, or Members of the Nation; and

WHEREAS, Section 30 of the *Legislative Organization Act* provides “[f]or the Legislation to immediately become the law of the Nation it will require an affirmative vote of more than two-thirds (2/3) of Legislators present at the Legislative Session.”; and

WHEREAS, the Ho-Chunk Nation Legislature adopted the *Finance Manual* (5 HCC § 5), which was last amended and restated on May 18, 2005 by Resolution 5-18-05-C; and

WHEREAS, the Finance Manual prescribes the internal accounting policies the Nation’s Departments must use for various tribal government funds and assets; and

WHEREAS the Finance Manual sets forth the accounting method by which fixed assets of the Nation are charged as an expense against the Nation’s operations, including a depreciation schedule for the estimated useful lives of the following tribal assets:

1. Buildings and Improvements 20 years
2. Machinery and Equipment 5-7 years
3. Fixtures and Furniture 3-7 years; and

WHEREAS, the Nation’s operations account for depreciation as an expense within their annual budgets, appropriated each fiscal year by the Legislature; and

WHEREAS, the Business Department of the Nation has requested a change to the Buildings and Improvements category of the fixed assets depreciation schedule in order to establish a more accurate reflection of the Nation's various buildings and make the schedule more consistent with industry standards; and

WHEREAS, the Business Department has requested that the depreciation schedule for Buildings and Improvements be changed to a range of 20 to 40 years; and

WHEREAS, the Legislature finds that the Business Department's requested change is reasonable; and

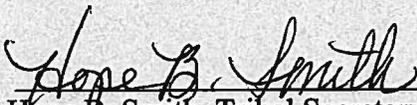
WHEREAS, the Legislature finds that a Quick Passage amendment to the Finance Manual is appropriate because changing the depreciation schedule will address a situation that is internal to the operation of the Nation's Government, in that it will affect the annual fiscal year budgeting process of the Nation;

NOW THEREFORE, BE IT RESOLVED, that the Legislature, pursuant to its Constitutional Authority, using the Quick Passage procedures of the *Legislative Organization Act*, amends the *Finance Manual*, at Section 7f(1), to change the depreciation schedule on Buildings and Improvements from 20 years to 20 - 40 years.

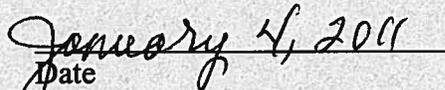
BE IT FURTHER RESOLVED, that this amendment to the Ho-Chunk Nation Finance Manual is effective as of January 31, 2011.

CERTIFICATION

I, the undersigned, as Tribal Secretary of the Ho-Chunk Nation Legislature, hereby certify that the Legislature of the Ho-Chunk Nation, composed of 13 members of whom 10 constituting a quorum were present at a meeting duly called and convened and held on the 4th day of **January**, 2011, that the foregoing resolution was adopted at said meeting by an affirmative vote of 8 members, 2 opposed, and 0 abstaining, pursuant to the authority of Article V, Section 2 (a) through (x) of the Constitution of the Ho-Chunk Nation approved by the Secretary of the Interior on November 1, 1994, and that said resolution has not been rescinded or amended in any way. I further certify that this is a verified copy of said resolution.



Hope B. Smith, Tribal Secretary



Date