

# **EASTERN SHAWNEE TRIBE OF OKLAHOMA**

12755 S. 705 Road, Wyandotte, OK 74370  
Bluejacket Building (918) 666-2435, Fax: (918) 666-2186

## **ORDINANCE NUMBER 070820-O- 01 GENERAL WELFARE PROGRAM ORDINANCE**

### **ARTICLE I. PURPOSE.**

The Eastern Shawnee Tribe of Oklahoma (Tribe) enacts this General Welfare Program Ordinance for the following purposes:

- Section 1.** To establish consistent, operative written guidelines, rules, and procedures for the Tribe to design and implement programs that provide benefits that promote the general welfare of the tribal community consistent with tribal law.
- Section 2.** To maximize the beneficial impact of the Tribe's general welfare programs by ensuring that the resources allocated by the Tribe to meet the general welfare needs of the tribal community are not treated as taxable income to recipients by the Internal Revenue Service (IRS).
- Section 3.** To provide clarity to tribal members, tribal officials, and tribal program administrators that the general welfare benefits provided to tribal members are excluded from gross income under the general welfare exclusion and are not subject to tax withholding or reporting as has been clarified by IRS Revenue Procedure 2014-35 and the Tribal General Welfare Exclusion Act, 26 U.S.C. § 139E.

### **ARTICLE II. DEFINITIONS.**

- (1) "General welfare program" means a governmental program established under this Ordinance by the Business Committee and administered by the Tribe.
- (2) "Lavish or Extravagant" shall be determined by the Business Committee in its sole discretion based on all facts and circumstances, taking into account needs unique to the Tribe as well as the general welfare purpose being served by the particular assistance or benefit being provided, except as otherwise required for compliance with final guidance issued under 26 U.S.C. § 139E following consultation.
- (3) "Tribe" means the Eastern Shawnee Tribe of Oklahoma, a federally recognized Indian tribe.
- (4) "Tribal benefit" means any income realized in any form, whether in money, property, services, or other property or in-kind benefits provided by a program to a tribal member in accordance with this Ordinance.
- (5) "Tribal member" means an enrolled member of the Tribe.

**ARTICLE III. TRIBAL GENERAL WELFARE PROGRAM ESTABLISHMENT, ADMINISTRATION, AND OVERSIGHT.**

**Section 1. Program Establishment and Requirements.**

- (a) All tribal benefits provided pursuant to this Ordinance shall promote the general welfare, self-determination, culture, and tradition of the Tribe.
- (b) All tribal benefits shall be provided pursuant to a program for the promotion of the general welfare of the Tribe. Such programs may include but are not limited to assistance for medical care, health, food, shelter, housing, utilities, education, subsistence, eldercare, childcare, disabled care, emergency and disaster relief, assistance to meet cultural, traditional, and religious needs of the Tribe and its membership, social welfare and temporary support, and assistance to promote self-sufficiency, self-determination, entrepreneurship, and the employment of tribal members, as well as other qualifying assistance programs.
- (c) Tribal benefits may include assistance delivered in any method identified by the Business Committee.
- (d) Tribal benefits shall be provided pursuant to the specific eligibility rules and limitations the Business Committee determines necessary and establishes in writing in its annual budgeting process or by resolution.
- (e) Tribal benefits shall be made available to any tribal member, qualified nonmember, or identified group of tribal members (for example, veterans, residents on the Tribe's land base, students, elders, etc., as identified by the Business Committee) who satisfy the program guidelines, subject to budgetary constraints.
- (f) Tribal benefits shall not create discriminatory or more favorable treatment of any tribal member than what is provided to other tribal members eligible for the same program benefits.
- (g) The Business Committee shall establish, renew, modify, or terminate general welfare programs based upon the needs of the Tribe.
- (h) Tribal benefits may be revoked or forfeited if any beneficiary is found to have misapplied program funds or to have made any misrepresentations with regard to those program funds.
- (i) The Business Committee shall have a right of recovery with regard to any excess or improper payments made hereunder; provided that in the case of any tribal benefit subject to revocation or forfeiture, the program shall offer procedures that afford a beneficiary an opportunity to address forfeiture issues or concerns with the Business Committee or its designee.

## **Section 2. General Welfare Program Administration and Oversight.**

The Business Committee or its authorized designee shall perform the following responsibilities in carrying out this Ordinance:

- (a) Review tribal member (and qualified nonmember) eligibility for program benefits;
- (b) Ensure, on an annual basis, the continuing qualification of each applicant for the program benefits provided;
- (c) Monitor and confirm that general welfare program benefits are administered consistently among tribal members and within the identified groups of tribal members eligible for program benefits;
- (d) Monitor and confirm that all assistance disbursed or provided pursuant to this Ordinance is used for the purpose stated in the program description;
- (e) Maintain books or records deemed appropriate to demonstrate compliance with this Ordinance and for each of the tribal benefits provided;
- (f) Review petitions, appeals, and complaints presented by any tribal member with respect to qualifications or eligibility for benefits or alleged noncompliance of any tribal benefit with the policies and procedures contained in this Ordinance; and
- (g) Review appeals and complaints and issue determinations with regard to the revocations or forfeiture of tribal benefits.

## **ARTICLE IV. TRIBAL BENEFITS.**

A benefit or payment provided to a tribal member pursuant to this Ordinance, directly or indirectly, by payment or reimbursement, or in cash or in property that satisfies each of the following requirements shall be a tribal benefit.

**Section 1.** A benefit shall be provided pursuant to the specific general welfare programs established and administered pursuant to Article III.

**Section 2.** All benefits shall provide reasonable and necessary assistance. Any assistance that may be considered lavish or extravagant under the circumstances shall not be considered a tribal benefit.

**Section 3.** No personal services of any kind shall be required in order for a tribal member to receive a tribal benefit.

**Section 4.** A tribal member who is eligible for benefits under a general welfare program shall be eligible on the same terms and conditions as all other beneficiaries of the program or the identified beneficiary group. Under no circumstances may assistance be provided to any tribal employee or tribal official on more favorable terms and conditions than any other tribal member.

**Section 5.** The written guidelines established pursuant to Article III of this Ordinance and the

terms of this Ordinance shall govern qualifications for benefits.

#### **ARTICLE V. FUNDING AVAILABILITY.**

**Section 1.** The Business Committee will, within its annual budgeting process or by resolution, adopt guidelines establishing the maximum value of tribal benefits provided to tribal members under each general welfare program.

**Section 2.** All benefits provided by a general welfare program are subject to the availability of funds.

#### **ARTICLE VI. TAX TREATMENT OF TRIBAL BENEFITS.**

**Section 1.** A tribal benefit that satisfies the requirements set forth in this Ordinance shall be deemed by the Tribe to qualify for general welfare exclusion for the purposes of Sections 61 and 6041 of the Internal Revenue Code, 26 U.S.C. §§ 61, 6041.

**Section 2.** The following benefits shall be treated as nontaxable hereunder:

- (a) Benefits that satisfy the requirements for exemption under 26 U.S.C. § 139E;
- (b) Benefits that are provided under the IRS Safe Harbor provisions in IRS Revenue Procedure 2014-35;
- (c) Benefits that qualify for exclusion under the longstanding IRS administrative general welfare rule; and
- (d) Benefits that meet an express exemption under the Internal Revenue Code, such as the exemption provided for medical expenses under 26 U.S.C. § 139D, or that meet other recognized exemptions.

#### **ARTICLE VII. NOTICE, DISTRIBUTION OF TRIBAL BENEFITS, AND RECORDKEEPING.**

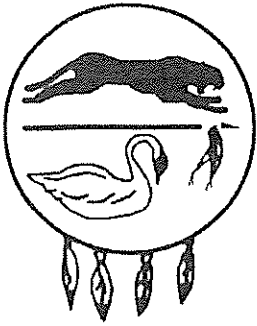
**Section 1.** The Business Committee or its designee will provide notification to tribal members when tribal benefits are to be available pursuant to a general welfare program in accordance with this Ordinance.

**Section 2.** The Business Committee or its designee shall maintain books or records to adequately document the tribal benefits provided to tribal members under this Ordinance.

#### **ARTICLE VIII. MISCELLANEOUS.**

**Section 1.** Sovereign Immunity. Nothing stated in this Ordinance waives, or is intended to waive, the sovereign immunity of the Tribe, which is hereby expressly reaffirmed.

**Section 2.** All rights and liabilities associated with the enactment of this Ordinance shall be construed and enforced in accordance with the laws of the Tribe.



# **EASTERN SHAWNEE TRIBE OF OKLAHOMA**

12755 S. 705 Road, Wyandotte, OK 74370  
Bluejacket Building (918) 666-2435, Fax: (918) 666-2186

## **RESOLUTION NUMBER 070820R- 01**

### **Approving the COVID-19 Public Health Emergency Relief Program under the Eastern Shawnee Tribe of Oklahoma General Welfare Program Ordinance**

- WHEREAS,** the Eastern Shawnee Tribe of Oklahoma is a federally recognized Indian Tribe organized under the Oklahoma Indian Welfare Act of 1936, with a Constitution approved by the Secretary of the Interior, April 4, 1994 and Amended March 2, 1999; and
- WHEREAS,** the Constitution of the Eastern Shawnee Tribe of Oklahoma, Article IX, Section 1, empowers the Business Committee to protect and preserve the Interests of the Tribe; and
- WHEREAS,** the Eastern Shawnee Tribe of Oklahoma is committed to protecting and Preserving the interests of the tribal membership; and
- WHEREAS,** the Eastern Shawnee Tribe of Oklahoma is committed to the concept of Indian Tribes functioning as sovereign governments; and
- WHEREAS,** the novel coronavirus COVID-19 is rapidly spreading and has resulted in human suffering and hardship, health risks, and severe economic distress experienced by the Tribe's members; and
- WHEREAS,** on March 13, 2020, President Donald J. Trump declared a nationwide State of Emergency pursuant to the National Emergencies Act and the Stafford Act; and
- WHEREAS,** on March 15, 2020, Oklahoma Governor Kevin Stitt declared a statewide emergency to address the spread of COVID-19; and
- WHEREAS,** effective March 18, 2020, the Tribe temporarily closed its Indigo Sky Casino and Outpost Casino located in Wyandotte, Oklahoma, to protect public health and safety, which cut funding the Tribe needs to provide essential government services to its members, including relief from the COVID-19 public health emergency; and
- WHEREAS,** effective March 18, 2020, the Tribe took actions to slow the spread of COVID-19 that included operating with only essential employees and closing the Tribe's AOA

Nutrition Center, Cultural Center, Children and Family Services Building, Early Childhood Learning Center, Library, Shawnee Skies Range and Training Center, Wellness Center, and other facilities; and

**WHEREAS,** on March 25, 2020, the Business Committee declared a State of Emergency for the Tribe in response to the COVID-19 public health emergency; and

**WHEREAS,** the Tribe maintained limited services in its Travel Center to provide basic necessities and continued to provide lunch to elders through a takeout program in order to support its members and others in the community during the COVID-19 public health emergency; and

**WHEREAS,** on March 27, 2020, Congress enacted the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which established a Coronavirus Relief Fund from which \$8 billion was set aside for tribal governments for expenditures related to the COVID-19 public health emergency, and the Tribe received a portion of that funding; and

**WHEREAS,** the Tribe has already expended some of the tribal government relief funds it received on necessary expenditures the Tribe's government has incurred due to the COVID-19 health emergency; and

**WHEREAS,** the majority of the Tribe's members are located outside the Tribe's land base and spread throughout the country, and therefore they are not able to access the services provided by the Tribe on its land base during COVID-19 public health emergency; and

**WHEREAS,** in order to better assess the impacts of the COVID-19 public health emergency on its members and with only limited staff, the Tribe on July 2, 2020, asked its membership to fill out a questionnaire, through which members confirm terminated employment or otherwise decreased income as well as increased costs, including, but not limited to, those associated with childcare, healthcare, groceries, and utilities, resulting in severe economic hardship making paying necessary life expenses more difficult for members; and

**WHEREAS,** the Tribe has the responsibility to its members to alleviate these harms where possible through tribal government programs that provide relief and promote the general welfare based upon careful consideration of individual need and the needs of the entire tribal community; and

**WHEREAS,** the United States Department of Treasury has clarified through guidance that tribes may utilize tribal government relief funds to provide emergency financial assistance to individuals and families directly impacted by a loss of income due to the COVID-19 public health emergency if a tribe determines such assistance to be a necessary expenditure, to provide economic support to those suffering from employment or business interruptions due to business closures, and to provide individuals monetary aid for other needs; and

**WHEREAS,** the United States Department of Treasury has said it will examine the reasonable judgement of tribal officials when assessing whether an expenditure was necessary, which aligns with Revenue Procedure 2014-35 in which the Internal Revenue Service recognized that, “in developing Tribal General Welfare Programs, Indian tribes give significant consideration of individual need as well as the needs of the entire community”; and

**WHEREAS,** based on the information gathering that was administratively feasible, the Business Committee will determine if a necessary expenditure that is in the best interests of the Tribe, its members, and the tribal community to use a portion of the tribal government relief funds the Tribe received to provide economic support and assistance through direct emergency financial assistance disbursements to members of the Tribe to alleviate the hardships they are facing as a result of the COVID-19 public health emergency; and

**WHEREAS,** pursuant to the Tribal General Welfare Exclusion Act of 2014, 26 U.S.C. § 139E, and Internal Revenue Service Procedure 2014-35, the Business Committee enacted the Eastern Shawnee Tribe of Oklahoma General Welfare Program Ordinance, dated July 8, 2020, which authorizes the Business Committee to provide direct emergency financial assistance disbursements to members of the Tribe to alleviate the hardships they are facing as a result of the COVID-19 public health emergency; and

**WHEREAS,** pursuant to the Eastern Shawnee Tribe of Oklahoma General Welfare Program Ordinance, the Business Committee now creates the COVID-19 Public Health Emergency Relief Program to provide direct emergency financial assistance disbursements to members of the Tribe to alleviate the hardships they are facing as a result of the COVID-19 public health emergency; and

**WHEREAS,** direct emergency financial assistance disbursements provided under the COVID-19 Public Health Emergency Relief Program may only be used for necessary expenditures incurred due to COVID-19 public health emergency, including but not limited to, expenditures associated with rent or mortgage, utility fees, employment and training programs for those who lost their jobs, food delivery, distance learning, teleworking, funerals, healthcare, and other emergency individual needs; and

**WHEREAS,** the Business Committee believes it is an administrative necessity as well as a necessary expenditure that is in the best interests of the Tribe, its members, and the tribal community to provide a one-time disbursement through the COVID-19 Public Health Emergency Relief Program in the amount of \$1,000.00 per eligible member over the age of 18 and \$500.00 per eligible member under the age of 18 as established herein; and

**WHEREAS,** the Business Committee may provide future disbursements through the COVID-19 Public Health Emergency Relief Program if the Business Committee determines such disbursements are a necessary expenditure that are in the best interests of

the Tribe, its members, and the Tribal Community, where the amount would be determined based on the facts and circumstances leading up to the disbursement, to be distributed to eligible tribal members as established herein; and

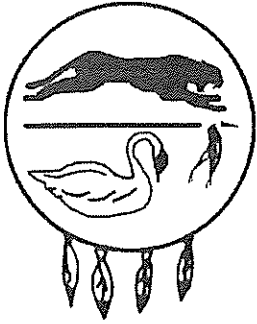
**WHEREAS,** the payment of such direct emergency financial assistance disbursements is consistent with the requirements of the CARES Act and guidance issued by the United States Department of the Treasury; and

**WHEREAS,** the Internal Revenue Service Procedure 2014-35 confirms that these payments, which are “reasonable and necessary personal, living and family expenses . . . incur[red] due to a disaster or emergency situation,” are not subject to federal taxation.

**NOW THEREFORE BE IT RESOLVED,** that the Business Committee of the Eastern Shawnee Tribe of Oklahoma, by virtue of the authority provided by the Tribe’s Constitution, hereby authorizes the COVID-19 Public Health Emergency Relief Program, which provides for two direct emergency financial assistance disbursements to members of the Tribe to alleviate the severe economic hardships they are facing as a result of the COVID-19 public health emergency; and

**BE IT FURTHER RESOLVED,** that members of the Tribe who submit an application certifying they have suffered economic impacts due to the COVID-19 public health emergency and that economic assistance is necessary shall be eligible for disbursements made under the COVID-19 Public Health Emergency Relief Program. Those members 18 years or older will receive \$1,000.00 and members under the age of 18 will receive \$500.00.





# **EASTERN SHAWNEE TRIBE OF OKLAHOMA**

12755 S. 705 Road, Wyandotte, OK 74370  
Bluejacket Building (918) 666-2435, Fax: (918) 666-2186

## **RESOLUTION NUMBER 070820-R- 02**

### **Eastern Shawnee Tribe of Oklahoma General Welfare Assistance Distribution using CARES Act Funding**

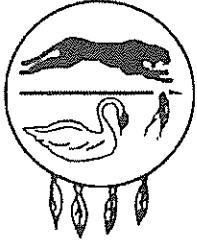
**WHEREAS,** the Eastern Shawnee Tribe of Oklahoma is a federally recognized Indian Tribe organized under the Oklahoma Indian Welfare Act of 1936, with a Constitution approved by the Secretary of the Interior, April 4, 1994 and Amended March 2, 1999; and

**WHEREAS,** the Constitution of the Eastern Shawnee Tribe of Oklahoma, Article IX, Section 1, empowers the Business Committee to protect and preserve the interests of the Tribe; and

**WHEREAS,** the Eastern Shawnee Tribe of Oklahoma is committed to protecting and preserving the interests of the tribal membership; and

**WHEREAS,** the Eastern Shawnee Tribe of Oklahoma is committed to the concept of Indian Tribes functioning as sovereign governments; and

**NOW THEREFORE BE IT RESOLVED,** that the Business Committee of the Eastern Shawnee Tribe of Oklahoma does hereby adopt the attached process for distribution of Eastern Shawnee Tribe of Oklahoma General Welfare Assistance using CARES Act funding.



# **EASTERN SHAWNEE TRIBE OF OKLAHOMA**

12755 S. 705 Road, Wyandotte, OK 74370  
Bluejacket Building (918) 666-2435, Fax: (918) 666-2186

## **RESOLUTION NUMBER 070820-R- 03**

### **Approving a Budget Amendment to the FY2020 Elder Crisis General Fund Budget**

**WHEREAS,** the Eastern Shawnee Tribe of Oklahoma is a federally recognized Indian Tribe organized under the Oklahoma Indian Welfare Act of 1936, with a Constitution approved by the Secretary of the Interior, April 4, 1994 and Amended March 2, 1999; and

**WHEREAS,** the Constitution of the Eastern Shawnee Tribe of Oklahoma, Article IX, Section 1, empowers the Business Committee to protect and preserve the interests of the Tribe; and

**WHEREAS,** the Eastern Shawnee Tribe of Oklahoma is committed to protecting and preserving the interests of the tribal membership; and

**WHEREAS,** the Eastern Shawnee Tribe of Oklahoma is committed to the concept of Indian Tribes functioning as sovereign governments; and

**NOW THEREFORE BE IT RESOLVED,** that the Business Committee of the Eastern Shawnee Tribe of Oklahoma does hereby wish to approve FY2020 budget modification #5 in the amount of \$20,000 to increase the Elder Crisis Budget line item due to anticipated increased need.



# **EASTERN SHAWNEE TRIBE OF OKLAHOMA**

12755 S. 705 Road, Wyandotte, OK 74370  
Bluejacket Building (918) 666-2435, Fax: (918) 666-2186

## **RESOLUTION NUMBER 070820-R- 04**

### **Approving the Eastern Shawnee Tribe of Oklahoma COVID-19 Spending Plan**

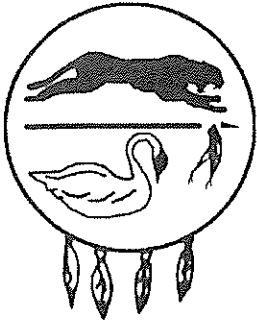
**WHEREAS,** the Eastern Shawnee Tribe of Oklahoma is a federally recognized Indian Tribe organized under the Oklahoma Indian Welfare Act of 1936, with a Constitution approved by the Secretary of the Interior, April 4, 1994 and Amended March 2, 1999; and

**WHEREAS,** the Constitution of the Eastern Shawnee Tribe of Oklahoma, Article IX, Section 1, empowers the Business Committee to protect and preserve the interests of the Tribe; and

**WHEREAS,** the Eastern Shawnee Tribe of Oklahoma is committed to protecting and preserving the interests of the tribal membership; and

**WHEREAS,** the Eastern Shawnee Tribe of Oklahoma is committed to the concept of Indian Tribes functioning as sovereign governments; and

**NOW THEREFORE BE IT RESOLVED,** that the Business Committee of the Eastern Shawnee Tribe of Oklahoma does hereby wish to approve the attached Eastern Shawnee Tribe of Oklahoma COVID-19 Spending Plan.



# **EASTERN SHAWNEE TRIBE OF OKLAHOMA**

12755 S. 705 Road, Wyandotte, OK 74370  
Bluejacket Building (918) 666-2435, Fax: (918) 666-2186

## **RESOLUTION NUMBER 070820-R- 05**

### **Eastern Shawnee Tribe of Oklahoma Hazard Pay Policy**

**WHEREAS,** the Eastern Shawnee Tribe of Oklahoma is a federally recognized Indian Tribe organized under the Oklahoma Indian Welfare Act of 1936, with a Constitution approved by the Secretary of the Interior, April 4, 1994 and Amended March 2, 1999; and

**WHEREAS,** the Constitution of the Eastern Shawnee Tribe of Oklahoma, Article IX, Section 1, empowers the Business Committee to protect and preserve the interests of the Tribe; and

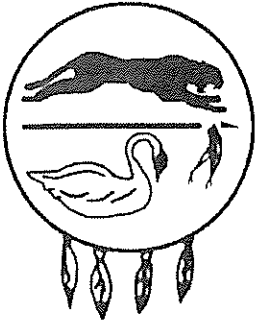
**WHEREAS,** the Eastern Shawnee Tribe of Oklahoma is committed to protecting and preserving the interests of the tribal membership; and

**WHEREAS,** the Eastern Shawnee Tribe of Oklahoma is committed to the concept of Indian Tribes functioning as sovereign governments; and

**NOW THEREFORE BE IT RESOLVED,** that the Business Committee of the Eastern Shawnee Tribe of Oklahoma does hereby adopt the attached Eastern Shawnee Tribe of Oklahoma Hazard Pay Policy to address adequate compensation of employee's efforts in special circumstances/situations/conditions in which they may be asked to work.

Examples may include, but are not limited to the following:

- Natural Disasters
- Severe Weather Emergencies
- Pandemic or Epidemic Outbreak
- Other Emergencies (floods/fires/power outages/ect.)
- Other factors not specified



# **EASTERN SHAWNEE TRIBE OF OKLAHOMA**

12755 S. 705 Road, Wyandotte, OK 74370  
Bluejacket Building (918) 666-2435, Fax: (918) 666-2186

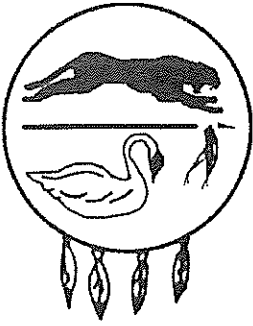
## **RESOLUTION NUMBER 072220R- 01**

### **Resolution to amend the Eastern Shawnee Tribe of Oklahoma Tribal Administration Employee Handbook**

- WHEREAS,** the Eastern Shawnee Tribe of Oklahoma is a federally recognized Indian Tribe organized under the Oklahoma Indian Welfare Act of 1936, with a Constitution approved by the Secretary of the Interior, April 4, 1994 and Amended March 2, 1999; and
- WHEREAS,** the Constitution of the Eastern Shawnee Tribe of Oklahoma, Article IX, Section 1, empowers the Business Committee to protect and preserve the Interests of the Tribe; and
- WHEREAS,** the Eastern Shawnee Tribe of Oklahoma is committed to protecting and Preserving the interests of the tribal membership; and
- WHEREAS,** the Eastern Shawnee Tribe of Oklahoma is committed to the concept of Indian Tribes functioning as sovereign governments; and
- WHEREAS,** the most recently approved Eastern Shawnee Tribe of Oklahoma Tribal Administration Employee handbook did not clearly state who has the authority to discipline the Tribal Administrator; and

**NOW THEREFORE BE IT RESOLVED,** that the Business Committee of the Eastern Shawnee Tribe of Oklahoma does hereby wish to amend Section 4.29 "Types of Counseling and Corrective Action" of the Eastern Shawnee Tribe of Oklahoma Tribal Administration Employee Handbook.

- 1) Section 4.29 Types of Counseling and Corrective Action  
"ADD" – or the Chief in the event of suspension of the Tribal Administrator
- 2) Section 4.29 Types of Counseling and Corrective Action  
"ADD" – or the Chief in the event of termination of the Tribal Administrator



**EASTERN SHAWNEE TRIBE  
OF OKLAHOMA**

12755 S. 705 Road, Wyandotte, OK 74370  
Bluejacket Building (918) 666-2435, Fax: (918) 666-2186

**RESOLUTION NUMBER 072220R- 02**

**Resolution to authorize the purchase of restricted interest consisting of 24 acres of land from the following SuZanna Prophet, Robert Defer, and Raymond Defer**

**WHEREAS,** the Eastern Shawnee Tribe of Oklahoma is a federally recognized Indian Tribe organized under the Oklahoma Indian Welfare Act of 1936, with a Constitution approved by the Secretary of the Interior, April 4, 1994 and Amended March 2, 1999; and

**WHEREAS,** the Constitution of the Eastern Shawnee Tribe of Oklahoma, Article IX, Section 1, empowers the Business Committee to protect and preserve the Interests of the Tribe; and

**WHEREAS,** the Eastern Shawnee Tribe of Oklahoma is committed to protecting and Preserving the interests of the tribal membership; and

**WHEREAS,** the Eastern Shawnee Tribe of Oklahoma is committed to the concept of Indian Tribes functioning as sovereign governments; and

**NOW THEREFORE BE IT RESOLVED,** that the Business Committee of the Eastern Shawnee Tribe of Oklahoma does hereby wish to purchase restricted interest consisting of 24 acres of land in Tract 927 2000 from Raymond Defer. Robert Defer, and SuZanna Prophet.