

**REDDING RANCHERIA  
TRIBAL GOVERNMENT POLICIES**

**Chapter TP 7-1150**

**Tribal Lands Restoration Assistance Program**



**August 15, 2023**

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SECTION 1: PURPOSE

The purpose of this policy is to authorize a program designed to promote the general welfare of the Redding Rancheria by assisting Tribal members in securing ownership of Tribal lands, lands near Tribal lands, and lands in areas significant to the Tribe and its culture or traditions, including both personal residences, venues for the performance of cultural or traditional activities, and economic development within such lands. The Tribe has specifically established the Tribal Lands Restoration Assistance Program to promote and encourage members to assist in the Tribe's long term goals of bringing sacred lands within the ownership of the Tribe and its members. Land restoration targeted by this program include the acquisition of lands and "brick and mortar" businesses within the region, including the historic Treaty H reservation boundaries and in regional uplands and the Northern California Coast where ancestors traditionally lived, hunted, and gathered during seasonal migrations.

SECTION 2: BACKGROUND AND INTENT

- (a) Following decades of effort on the part of the Redding Rancheria to reacquire lands taken from our ancestors, the Redding Rancheria has recognized that the goals of land restoration can be advanced by providing financial assistance through general welfare benefits to members who desire to acquire lands within designated geographic areas of our ancestors for which the Tribe has designated as promoting the general welfare of the Tribe itself.
- (b) Strategic goals have been established through meetings of the membership over more than three decades, and the membership has responded by approving funds for Tribal governmental purchase of lands in each annual budget it has adopted during that time. It is the intent of this program to augment Redding Rancheria governmental efforts to better achieve the overall strategic goals of the Tribe, in recognition that direct acquisition by the Tribe is limited by other competing governmental obligations.
- (c) The Tribal Council has conducted due diligence in assessing the needs, facts and circumstances facing the Tribe and its members reflected in part by official Findings of Fact designed to memorialize key considerations taken into account in designing the Tribal Lands Restoration Program, and finds that individual member purchases of Tribal lands and other lands important to the Tribe's culture and traditions, including both personal residences, venues for the performance of cultural or traditional activities, and economic development within such lands:

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- (1) Will relieve the Tribe of financial constraints to achieve these long term Tribal goals given its limited resources and other program responsibilities,
  - (2) Will make it easier for the these lands to revert back to the Tribe in the event that future opportunities arise bringing these lands into trust or for re-designation as part of the Tribe's reservation,
  - (3) Will foster the ability of these lands to be used for Tribal customs even in the absence of reversion to the Tribe or securing trust or reservation status.
  - (4) Will allow for purchases while minimizing certain obstacles that direct Tribal purchases often bring in the way of objections or higher prices, and
  - (5) Will relieve the Tribe of future housing and other assistance burdens by strengthening the security of individual members in a manner that will promote culture and traditions integral to the overall welfare of the Tribe.
- (d) This program is also intended to utilize the Redding Rancheria Member Trust as a means for the accumulation of the significant funds necessary for members to assist with restoring Tribal lands and other lands important to the culture and traditions of the Tribe, and to help remove barriers that have long prevented the Tribe and members from restoring sacred lands.
- (e) Coverage under the Redding Rancheria General Welfare Ordinance

This program and its associated benefits are authorized pursuant to the Redding Rancheria General Welfare Ordinance and Chapter TP 1-1100 "General Welfare Implementing Policies" of the Redding Rancheria Tribal Governmental Policies, as the same may be amended from time to time and shall be administered in accordance and compliance therewith. Program benefits are intended to constitute Indian tribal general welfare benefits excluded from taxable income under Internal Revenue Code Section 139E. Program benefits modeled after the IRS "safe harbor" rules are also intended to qualify for tax-free treatment under IRS Revenue Procedure 2014-35 and Notice 2015-34, as the same may be amended, which are looked to as good faith guidance by the Tribe in applying Code Section 139E pending the issuance of final regulations thereunder. All assistance provided in accordance with this policy is intended to qualify for favorable tax treatment to the fullest extent permitted at law.

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- (f) This program and all procedures, forms and elections hereunder will be construed in accordance with the Tribal General Welfare Exclusion Act of 2014 and Code Section 139E including, without limitation:
- (1) Indian general welfare benefits shall be limited to payments made or services provided to or on behalf of a member of the Tribe (or any spouse or dependent of such a member) pursuant to the program (except as may be expanded by Revenue Procedure 2014-35 while still in force),
  - (2) The program must be administered under specified guidelines and do not discriminate in favor of members of the governing body of the Tribe,
  - (3) Program benefits will be made available to any tribal member who meets such guidelines,
  - (4) Program benefits are for the promotion of general welfare,
  - (5) Program benefits may not be lavish or extravagant, and
  - (6) Program benefits may not be compensation for services.
- (g) The provisions of Chapter TP1-1100 of the Redding Rancheria Tribal Governmental Policies are hereby incorporated by reference and shall apply to the implementation and benefits authorized by this policy.

### SECTION 3: DEFINITIONS

Except as defined herein, terms used in this Chapter shall have the meanings set forth in the Redding Rancheria General Welfare Ordinance, the Redding Rancheria Distribution Ordinance, and the Redding Rancheria Member Trust, as applicable. As used within this Chapter, the following terms shall mean:

- (a) Administrator: The Chief Executive Officer of the Redding Rancheria or authorized designee.
- (b) Chief Executive Officer (CEO): The Chief Executive Officer of the Redding Rancheria.
- (c) Tribe: The Redding Rancheria, a federally recognized Native American tribe, in Redding, California.
- (d) Trust: The Redding Rancheria Member Trust.

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SECTION 4: DELEGATED AUTHORITY

The Chief Executive Officer is hereby delegated all administrative authority to carry out the day-to-day operations of the program, in accordance with Chapter TP 1-1100 “General Welfare Implementing Policies” of the Redding Rancheria Tribal Government Policies, including the development of forms and procedures designed to ensure program compliance.

SECTION 5: AUTHORIZED PROGRAMS AND SERVICES

The following land acquisitions are authorized under the program; provided that they are located within Tribal lands, lands near Tribal lands, and lands in areas significant to the Tribe and its culture or traditions, as confirmed by the Tribal Council and/or Administrator:

- (a) Cultural / Traditional Activities: Lands or venues for the performance of cultural or traditional activities, that the Administrator confirms as promoting the general welfare.
- (b) Investment property: Developed or undeveloped property, including commercial, industrial, residential rental, agricultural or wilderness property, that the Administrator confirms as promoting the general welfare.
- (c) Second Homes: Second or seasonal homes, including lands on which to affix second homes or mobile and recreational trailers, that the Administrator confirms as promoting the general welfare.
- (d) Business Investment; Investment in existing or prospective “brick and mortar” businesses and their associated lands, including capital equipment, facilities, inventory and improvements, that the Administrator confirms as promoting the general welfare.
- (e) To ensure that the program is limited to assistance requiring the accumulation of significant resources over time, minimum assistance shall be \$25,000. Maximum assistance shall be limited to avoid benefits that are lavish or extravagant.

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SECTION 6: ELIGIBILITY

- (a) This Program is limited to: (1) enrolled members of the Tribe, (2) those who have eligible balances as a primary or contingent beneficiary under the Trust, and (3) those who use the eligible Trust funds to the purpose for which general welfare benefits are authorized as set forth in Section 5 of this policy.
- (b) Tribal members who are age 21 or older as of the date of any authorized payment shall be eligible to receive assistance payments under this program.
- (c) All qualified program expenses must be substantiated as in compliance with this program prior to distribution.

SECTION 7: PROGRAM REQUIREMENTS

- (a) The program may be utilized in conjunction with but may not duplicate costs of other programs including Chapter TP 7-300 "Home Equity and Real Estate Assistance Loan Program" and under TP 7-350 "Home Ownership Assistance Program" of the Redding Rancheria Tribal Government Policies.
- (b) Authorized benefits set forth in Section 5 of this policy must be geographically located within Shasta, Siskiyou, Trinity, Humboldt, Del Norte or Tehama County, or other areas of cultural or other significance as approved by the Tribal Council and supported by Findings of Fact.
- (c) All future transfers of qualifying property are subject to a right of first refusal for the Tribe to acquire the lands for Tribal restoration at no more than the then the fair market value.
- (d) Proceeds, up to the amount of the program benefit received, of any sale of assets acquired with benefits provided under Section 5 within 10 years of acquisition must be returned by the member to the account from which benefits were made or it may be taxable to the beneficiary in the year of sale. Amounts returned will remain available for the beneficiary's benefit and may be reused for other qualified general welfare benefits consistent with programs and policies authorized by the Tribal Council. The 10 year minimum holding period may be waived for an unforeseeable hardship; provided that the member transfers the property to another member meeting program eligibility and/or offers the Tribe a right of first refusal to acquire the lands for Tribal restoration at no more than the then the fair market value.

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- (e) The Administrator reserves the right to establish agreements specific to the scope of each application when necessary to ensure that all program-assisted purchases (whether land or equipment) are utilized for approved purposes and for applicable holding periods.
- (f) Program participants are responsible for documenting compliance and retaining records.
- (g) Members receiving benefits pursuant to this policy shall be required to execute agreements to abide by its provisions and be subject to provisions of the GWO, the Trust and their implementing policies.
- (h) Program benefits may not include any expenses that are lavish or extravagant under the facts and circumstances.
- (i) Program benefits must meet all requirements under the GWO and Code Section 139E.
- (j) The Tribe may place additional restrictions on Program benefits as necessary, depending on future guidance under Code Section 139E.
- (k) Determinations of whether a proposed acquisition promotes the general welfare and are lavish or extravagant shall be made within the discretion of the Administrator but consistent with the Redding Rancheria General Welfare Ordinance and Findings of Fact established by the Tribal Council from time to time. The Administrator may defer approval of an application pending review by the Tribal Council.
- (l) Decisions of the Tribal Council are final.

Legislative History:

Originally Adopted by Tribal Council Resolution #051-08-15-23, dated August 15, 2023.