



Summary: Considerations for Creation Of Tribal Land Trust

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Entity type	Formation	Control	Sovereign immunity	Property Title	Federal Taxes	State real property tax
Agency or department of tribe	Tribal Council action	Tribe	Same as tribe	Held by tribe	not taxable	taxable
Unincorporated tribal organization	Tribal Council resolution	Governing body	Same as tribe	Held by tribe	not taxable	taxable
Incorporated under state or tribal law	Tribal or state corporations code	Board of directors	Likely not immune	Held by organization	not taxable	can get OCC exemption

Entity type	Governance	Donations	Fundraising	Lobbying	Transfer to federal trust statuts
Agency or department of tribe	Council or appointed director	Donations to tribe are tax deductible	Most likely source is tribe's budget since structure is unfamiliar to private donors	No restriction	By BIA application
Unincorporated tribal organization	some sort of governing body, bylaws, budget, staff, procedures	Donations to tribe are tax deductible	Most likely source is tribe's budget since structure is unfamiliar to private donors	No restriction	BIA is unlikely to consider application
Incorporated under state or tribal law	Labor intensive. Must follow tribe/state code: Board, financial, bylaws, principal place of business, etc.	Donations to 501(c)((3) are tax deductible	Familiar form for donors increases fundraising potential	Restricted	Must transfer land to tribe; BIA is unlikely to appove if land is encumbered by conservation easement