

Red Cliff Band of Lake Superior Chippewa Indians

RESOLUTION NO: 2/21/23A

RESOLUTION ENACTING RCCL SEC. 39.10 PROHIBITING NOMINAL TRIBAL MEMBER INTERESTS IN NONMEMBER FEE LANDS DESIGNED TO AVOID NONMEMBER PROPERTY TAXES

- WHEREAS: the Red Cliff Band of Lake Superior Chippewa Indians is a federally recognized Indian Tribe, organized under a constitution adopted April 18, 1936, and approved June 1, 1936 pursuant to Sec. 16 of the Indian Reorganization Act, said Constitution having been duly amended by the Band in accordance with the provisions of applicable federal law;
- WHEREAS: the Red Cliff reservation was set aside pursuant to the Treaty of September 30, 1854 as a permanent homeland for the Red Cliff Band of lake Superior Chippewa Indians and its tribal members; and
- WHEREAS: the Red Cliff reservation originally consisted of over 14,100 acres;
- WHEREAS: through a variety of reasons, including Congressional Act, outright fraud as well as the federal government's failed assimilation and allotment policies, the Red Cliff Tribe has been historically dispossessed of many of its reservation lands, many of which have now fallen into nonmember ownership and control; and
- WHEREAS: the Red Cliff reservation now consists of approximately 11,800 acres, with approximately 4725 acres in private (fee) ownership; and
- WHEREAS: the reservation land base is an integral part of the Tribe itself and its preservation and maintenance is essential to its continued existence; and
- WHEREAS: the Tribe recently prevailed in a federal lawsuit confirming that lands owned by either the Tribe or its members within the reservation boundaries are exempt from state property (real estate) taxes; and
- WHEREAS: the Wisconsin Department of Revenue has formally pronounced that any ownership interest by a tribal member of one percent or more confers real estate tax immunity upon a parcel otherwise subject to tax; and
- WHEREAS: the Tribe seeks to prevent fraudulent transfer schemes that result in tax havens for nonmembers; and
- WHEREAS: the Tribe has a legitimate interest in regulating member conduct in a manner that deters fraudulent schemes that unfairly benefit nonmembers and contributes to escalated property values; and

WHEREAS: the Tribe is concerned that the proliferation of nonmember tax havens will encourage nonmember development that restricts the ability of the Tribe to provide for the membership and regulate, among other things, environmental degradation and public health issues, traffic, public waste, and other infrastructure-related concerns, all to the detriment of the tribal membership and adjacent tribal lands and surrounding waters;

NOW THEREFORE BE IT RESOLVED: that the Tribe enacts the following ordinance as section 39.10.1 of the Red Cliff Code of Laws; and

BE IT FURTHER RESOLVED: that this resolution shall be effective immediately notwithstanding the requirements of RCCL sec. 27.2.; and

BE IT FURTHER RESOLVED: that RCCL sec. 39.10 shall sunset (expire) on May 21, 2023 unless further extended by formal Tribal Council action.

CERTIFICATION

I, the undersigned Secretary of the Red Cliff Tribal Council, do hereby certify that the council is composed of nine members (9), of whom 8 were present at a meeting duly called, convened and held this 21st day of February, 2023, and that the foregoing resolution was adopted at said meeting by an affirmative vote of 7 members for, 0 against, and 0 members abstaining for the vote, and that said resolution has not been rescinded or amended in anyway.

Nora Cadotte
Nora Cadotte, Secretary
Red Cliff Tribal Council