

Strategic Plan for the Tejon Tribal Heritage Foundation

Colin Rambo

California State University, Bakersfield

PPA 6520 | Public Management and Organizational Change | Spring 2017

Dr. Thomas Martinez

May 5, 2017



## Table of Contents

List of Acronyms and Abbreviations .....	3
Preface.....	4
1.0 Introduction.....	5
1.1 What is a Tribal 7871 Nonprofit Organization?.....	5
1.2 Work Completed to Date.....	7
2.0 Purpose of the Tejon Tribal Heritage Foundation .....	8
2.1 Grant Revenue and Charitable Donations .....	8
2.2 Land Trust .....	10
2.3 Mission Statement.....	12
3.0 Organizational Governance .....	13
4.0 Policies and Procedures .....	14
4.1 Financial Management .....	14
5.0 SWOT Analysis .....	16
5.1 Strengths.....	16
5.2 Weaknesses .....	16
5.3 Opportunities.....	17
5.4 Threats.....	17
6.0 Recommendations for the Tejon Tribe’s Executive Committee.....	18
7.0 Three-Year Outlook for the TTHF: Major Milestones .....	19
References.....	20
Appendices.....	21
Appendix A – Historical Overview of the Tejon Tribe .....	22
Appendix B – Tejon Tribe’s General Information Letter from the IRS.....	31
Appendix C – Sample Donor Solicitation Letter .....	33
Appendix D – Donation Receipt Form .....	34
Appendix E – Donation Form.....	35
Appendix F – Tribal Resolution for Restricted Fund .....	36
Appendix G – Tribal Ordinance for Restricted Fund .....	37
Appendix H – Tejon Tribe: Mission Statement, Vision & Values .....	38
Appendix I – Tejon Tribal Cultural Resource Committee: Mission Statement.....	42

**List of Acronyms and Abbreviations**

1. BoD Board of Directors
2. CAFR Comprehensive Annual Financial Report
3. CEO Chief Executive Officer
4. CRC Cultural Resource Committee (of the Tejon Indian Tribe)
5. CRM Cultural Resource Management
6. CSUB California State University, Bakersfield
7. the District San Sebastian Indian Reserve Discontiguous Archeological District
8. EC Executive Committee/Council (of the Tejon Indian Tribe)
9. IRC Internal Revenue Code
10. IRS Internal Revenue Service
11. MOA Memorandum of Agreement
12. NPO Nonprofit Organization
13. PWC Pow Wow Committee (of the Tejon Indian Tribe)
14. the Tribe Tejon Indian Tribe
15. TCR Tribal Cultural Resource
16. TTHF Tejon Tribal Heritage Foundation
17. TRC Tejon Ranchcorp
18. SWOT Strengths, Weaknesses, Opportunities, Threats (Analytical Tool)
19. USC United States Code (public laws)

## Preface

The Tejon Indian Tribe (the “Tribe”) was formally listed as the 566<sup>th</sup> federally recognized Native American Tribal Government in August 2012 (Federal Register, 2012). Technically, the Tribe was ‘reaffirmed’ by proclamation of Larry Echo Hawk (Assistant Secretary of Indian Affairs, Bureau of Indian Affairs) on January 3, 2012 (Hawk, 2012) via the little-known [and now obsolete] ‘reaffirmation process,’ which is different from the full-fledged recognition process in that it is, essentially, the correction of an historic clerical error that left the Tribe off of the first official list of “Indian Entities Recognized and Eligible to Receive Services from the United States Bureau of Indian Affairs” published in 1979. In other words, the Tribe was reaffirmed after it was able to provide evidence that it had been, fundamentally, federally recognized since [before] the official federal annexation of California in 1850. For more information regarding the Tribe and its history, see Appendix A.

This planning document was created at the behest of the Tribe’s Chairperson, Octavio Escobedo III, and Tribal Administrator, William Gollnick with the support of the entire Executive Committee/Council. The aforementioned individuals also approved the author’s request to submit this document for academic credit via his graduate program at California State University, Bakersfield. Upon its completion, this plan shall be immediately distributed to the EC at their next formal meeting; subsequently, the EC should feel free to contact Mr. Rambo with any questions, comments or concerns. For more information regarding the projected development of the Tejon Tribal Heritage Foundation (“TTHF”), see §7.0.

## 1.0 Introduction

This strategic plan is intended to serve as a guide to assist a working group (to be appointed by the Tribe's EC at a later date) with establishing the Tejon Tribal Heritage Foundation ("TTHF"), a Nonprofit Organization ("NPO"). Although §6.0 of this plan includes discrete recommendations for the EC, this entire plan could be viewed as a *single* recommendation. **In other words, it is the author's professional opinion/recommendation that the Tribe should proceed with developing the TTHF in accordance with the recommendations contained herein as soon as possible.** The anticipated benefits of the TTHF are listed in §5.3, and the potential pitfalls are listed in §5.4. Section 7 provides projections for the future of the TTHF that focus on major milestones and organizational evolution (which trends as growth/expansion).

### 1.1 What is a Tribal 7871 Nonprofit Organization?

There are precisely 29 different types of NPOs, all of which operate pursuant to discrete Internal Revenue Service ("IRS") regulations. The most well-known NPO is the 501(c)(3), which is a tax-exempt organization that is eligible to receive tax-deductible donations for the exclusive purpose of benefiting religious, charitable, scientific, literary, educational, public safety, amateur sports competition, and abuse prevention initiatives (Worth, 2013). While federally recognized tribes are eligible to apply for these 29 different types of NPOs, Internal Revenue Code ("IRC") 7871 (aka 26 USC 7871) enables tribes to create a specific type of NPO that is unique to tribes: "Tribal 7871 NPOs" (as many have come to label them).

Modern Tribal Tax Law was created with the passage of the 1982 Indian Governmental Tax Status Act (codified at 26 USC 7871), which, interestingly, is a rather short ~1,500-word set

of regulations that pales in comparison to the complexity of other types of tax law. Essentially, IRC 7871 treats federally recognized tribes as states for certain purposes, which means that federally recognized Tribal Governments, *themselves*, are classified as Tribal 78171 NPOs that are eligible for tax benefits similar to those enjoyed by states and 501(c)(3) NPOs. Specifically, they are: (1) exempt from paying any federal or state taxes (although, tribal citizens may still be required, circumstantially, to pay certain *individual* taxes); (2) eligible to receive tax-deductible donations; and (3) able to sell tax-exempt bonds (Cornell University Law School, n.d.). Moreover, tribes are also capable of creating subdivisions (or ‘instrumentalities’) to which they are legally permitted to extend their tax status.

Tribal 7871 NPOs are similar to 501(c)(3) NPOs in nearly every way. However, there are a few major differences that set them apart. Tribal 7871 NPOs are: (1) not required to submit Articles of Incorporation, or apply in any way for nonprofit status with the IRS (although, tribes may still create Articles of Incorporation if they so desire); (2) not required to file annual financial reports (Form 990) to the IRS; and (3) they may be governed by the Tribal Government or by a distinct Board of Directors (“BoD”) (Atkinson & Nilles, 2008). Essentially, Tribal 7871 NPOs are simply *not* regulated by the IRS (as tribes are sovereign nations). Nevertheless, it is recommended that Tribal 7871 NPOs request a ‘General Information Letter’ from the IRS describing their tax status (see Appendix B) for the purpose of educating its donors (Kathleen Nilles, personal communication, January 25, 2016).

The three aforementioned differences are considered to be ‘dual-edged swords’ by many Tribal 7871 NPOs. **While Tribal 7871 NPOs may eliminate the need for IRS applications, oversight and annual reporting, they simultaneously create a parallel and *potentially* more challenging burden: the need for donor education.** That is, Tribal 7871 NPOs are not very

well-known in the philanthropic world. In fact, they are not even well-known in Indian Country, even though each and every one of the 567 federally recognized tribes in the USA technically qualifies as a Tribal 7871 NPO (First Nations Development Institute, 2009). Therefore, donors who have become accustomed to the legally-required and readily accessible datasets associated with NPOs and their financial management *may* not be comfortable with donating to Tribal 7871 NPOs *unless* that 7871 NPO decides to invest resources in donor education (e.g. pamphlets, presentations, etc.) and generating Comprehensive Annual Financial Reports (“CAFRs”). It is also important to note that there are some philanthropic organizations that will *only* donate to a 501(c)(3) NPO as a point of policy (First Nations Development Institute, 2009).

For more information about Tribal 7871 NPOs see Atkinson & Nilles (2008), First Nations Development Institute (2009) and Rambo (2017).

## **1.2 Work Completed to Date**

This planning document is the culmination of more than a year’s worth of research and development conducted by the author. Kathleen Nilles, Esquire, of Holland & Knight, LLP, also provided pro-bono legal support that was instrumental in developing this product. To date, we have: (1) secured a General Information Letter from the IRS (Appendix B); (2) drafted a boilerplate donor solicitation letter (Appendix C); (3) drafted a donation receipt form (Appendix D); and (4) drafted a donation form (Appendix E). Additionally, Ms. Nilles provided templates for a tribal resolution (Appendix F) and ordinance (Appendix G) that would be appropriate for ‘incorporating’ or ‘chartering’ a Tribal 7871 NPO for the Tribe. To learn more about the next steps required to establish the TTHF, see §7.0.

## 2.0 Purpose of the Tejon Tribal Heritage Foundation

Cultural and historical preservation programs are very prevalent amongst Native American Tribes (regardless of their federal recognition status) because of their ability to restore and/or maintain strong/accurate traditional cultural values, practices and identity. Incidentally, many Native American scholars, philosophers and social scientists have suggested that the forced assimilation of Native Americans by the Federal Government, which occurred from the late 18<sup>th</sup> Century through the 20<sup>th</sup> Century, was just as detrimental (if not more detrimental) than the worst genocidal atrocities committed by the European Conquistadores and later Euro-Americans (Deloria Jr., 1972; Forbes, 1978). While murder (i.e. attempted genocide) destroys the physical body, the loss of cultural identity (i.e. assimilation) can destroy the collective spirit of an *entire* nation. And, according to modern epigeneticists, the effects of these traumas can be inherited, genetically, through the generations – i.e. ‘intergenerational trauma’ (Pember, 2016). Therefore, restoring cultural identity through cultural preservation can be an effective means (or ‘medicine’) of healing intergenerational trauma (Ibid).

### 2.1 Grant Revenue and Charitable Donations

The TTHF’s primary purpose would be to attract and manage monies from cultural grants and/or donations that fund the tribes cultural programming, such as:

- (1) The Tribe’s annual Pow Wow;
- (2) *Kitanemuk* Language and Culture Classes;
- (3) Internships (for Tribal Members to work in the Tribe’s Cultural Resource

Management Department with Mr. Rambo) and scholarships (for Tribal Members to study Anthropology, History, Native American Studies, Environmental Sustainability



- and/or other disciplines at Bakersfield College, CSUB and/or other postsecondary educational institutions);
- (4) Community/Cultural Center Maintenance (funding improvements and maintenance for the Tribe's Community/Cultural Center in Arvin, CA); and
  - (5) Other, as yet unidentified, cultural initiatives/programs.

The TTHF would serve as a 'pass-through organization' (aka 'flow-through entity')<sup>1</sup> that manages all of the Tribe's cultural (and possibly other) grants. **This would enable to TTHF to absorb the indirect cost monies from its cultural grants, which is currently 10% of the 'modified total direct costs' of a grant.** Interestingly, the Tribe has already received a proposal from another Native-serving 501(c)(3) NPO to be the Tribe's 'pass-through' in return for sociopolitical networking and consulting services for a 10% fee. However, Mr. Rambo advised the Tribe's EC to contemplate developing the TTHF before it considers using a third-party pass-through because the TTHF could have absorbed at least \$6,000 in 'pass-through revenue' from the Tribe's cultural grants between fiscal years 2015 – 2016 (otherwise, these funds would have been sent to the third-party pass-through).

The TTHF could also attract donations from corporate sponsors, such as the Tejon Ranchcorp ("TRC") and the Chevron Corporation's 'Native American Network,' or private philanthropic foundations, such as the Levan Center for the Humanities (at Bakersfield College) or the Lannan Foundation (<http://www.lannan.org/programs/indigenous-communities/>). Moreover, the TTHF would strengthen the legitimacy of the Tribe's annual fundraising campaign to support the Tejon Tribal Pow Wow (i.e. by conducting the campaign under the

---

<sup>1</sup> For more information on pass-through organizations, see <http://blog.ecivis.com/bid/118832/pass-through-grants-what-they-re-all-about>.

auspices of a formal NPO that provides donation receipts for tax deduction purposes and CAFRs; having a website would also be beneficial). The donation forms in Appendices C – E are provided as a means to kickstart a donation solicitation campaign.

## 2.2 Land Trust

Additionally, the TTHF could serve as a ‘Land Trust’ (see below for more information on land trusts) that would facilitate the acquisition of management rights to various historical/environmental conservation easements. For example, the Tribe could make arrangements with the TRC to have the San Sebastian Indian Reserve Discontiguous Archeological District (the “District”)<sup>2</sup> converted into a historical conservation easement that is then ‘donated’ to the TTHF. With any land trust, the original landowner retains the property, but ‘donates’ the management rights to the land trust. This would provide the TRC with significant tax credits while providing the Tribe with **unrestricted access** to the historically, culturally and spiritually significant heritage sites that contain important Tribal Cultural Resources (“TCRs”)<sup>3</sup> on the Tejon Ranch. **For the first time ever, the Tribe would have its own key to the Tejon Ranch!**

Of course, the details of the specific land trust arrangement would need to be spelled-out in a Memorandum of Agreement (“MOA”), but unrestricted access is an implicit quality of any land trust agreement. The TTHF would, then, be charged with the conservation and general

---

<sup>2</sup> The San Sebastian Indian Reserve Discontiguous Archeological District (the “District”) is a series of five ethnohistoric tribal villages, including the historic Tejon Tribal Rancheria, that are listed on the California Register of Historical Resources and National Register of Historic Places; thereby, making them eligible for placement in ‘historical conservation easements,’ other special tax credits and grant funding. The District represents the extant physical elements of California’s first Native American Reservation (see Appendix A for more information).

<sup>3</sup> Tribal Cultural Resources (“TCRs”) are defined in California State Assembly Bill 52 – Native Americans: California Environmental Quality Act (approved by Governor September 25, 2014) as: “Sites, features, places, cultural landscapes, sacred places, and objects with cultural value to a California Native American tribe”, § 4(a)(1), available online at [http://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=201320140AB52](http://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201320140AB52).

management of these properties/resources via the use of ‘Park Rangers’ and/or community cleanups (similar to the annual Tejon Cemetery Cleanup). This may create a new part-time job(s) for a Tribal Member(s) to serve as a ‘Park Ranger(s).’

Excitingly, the District could also serve as an educational resource for Tribal Members, greater Indian County and the general public, at the Tribe’s discretion (and not the TRC’s discretion – for the first time since 1952). In other words, the Tribe could arrange fieldtrips to tour the District for the benefit of Native Californians and interested members of the public. Considering that the villages included in the District are some of the most well-preserved sites in central California, this would draw a substantial interest. In fact, Mr. Rambo has received numerous requests from his counterparts at other local tribes (e.g. Hector [“Lalo”] Franco of Santa Rosa Rancheria Tachi Yokut Tribe, Joey Garfield of Tule River Indian Tribe, etc.) to provide these sorts of fieldtrips since 2014 (most people are unaware that the TRC restricts the Tribe’s access to the Tejon Ranch; or, they erroneously believe that the Tribe owns the Ranch).

The TRC already alluded to their willingness to explore this possibility during a 2016 fieldtrip to tour the District and discuss mitigation measures for the Grapevine Community Plan (i.e. one of three plans to develop “pop-up cities” on the Tejon Ranch – the other two are ‘Centennial’ and ‘Tejon Mountain Village’). Interestingly, the TRC referenced the Archaeological Conservancy (<http://www.archaeologicalconservancy.org/>) and the Wind Wolves Preserve ([http://www.wildlandsconservancy.org/preserve\\_windwolves.html](http://www.wildlandsconservancy.org/preserve_windwolves.html)) as potential vehicles for accomplishing the placement of the District into a land trust. **However, with the TTHF in place, and Tribal Members ready to work, the Tribe could accomplish this end without any assistance from a third-party land trust organization.** This may be the most exciting potential for the TTHF; however, it is also the most difficult to achieve. Therefore, it

should be a long-term goal that the TTHF builds up to accomplishing after two to five years of successful operations. It could then be included as an additional category of the TTHF's charitable funding campaigns. **The Tribe might even be able to convince the TRC to donate the tax credits it receives from the historical conservation easement to the TTHF; ideally, the TRC would commit to this annual donation in an MOA.**

### **2.3 Mission Statement**

Although the Mission Statement is the foundation of every organization, and the springboard for every action it takes, a draft Mission Statement is not included here so that the Tribal Members appointed to the TTHF's working group in the future may be fully involved in its development. However, the TTHF's Mission Statement should capture the hallmarks of its purpose (see above) in a concise, yet powerful, paragraph that also reflects the essence of the Tribe's overarching Mission Statement, Vision and Values (Appendix H). Alternatively, the TTHF could use the same Mission Statement as the Tribe's Cultural Resource Committee ("CRC") (Appendix I).

### 3.0 Organizational Governance

Tribal 7871 NPOs have the option of being governed directly by a tribe's elected government officials or by a distinct BoD. It would be up to the Tribe's EC to decide, and formalize, this decision via a Tribal Resolution (Appendix F) or Ordinance (Appendix G). Considering that some of the Tribe's most successful committees and working groups (e.g. the CRC and Pow Wow Committee ["PWC"]) consist of Tribal Members, elected government officials, 'content specialists' (e.g. Kitanemuk language and culture specialists) and Tribal Employees, it would make sense for the TTHF to be run by a BoD that consists of a similar cross-section of individuals. In fact, given the purpose of the TTHF, it would be very appropriate for the TTHF to be run by various CRC and PWC Members. It would also be very appropriate for the TTHF's BoD to appoint a Chief Executive Office ("CEO") to manage the TTHF's day-to-day activities.

#### 4.0 Policies and Procedures

Although Tribal 7871 NPOs are not required to have Articles of Incorporation or submit annual financial reports (1099s) to the IRS, it is *strongly* advised that the TTHF's Working Group establish formal policies and procedures in a set of bylaws that are referenced in a Tribal Resolution/Ordinance. The bylaws should include policies regarding: (1) organizational logistics (e.g., BoD terms, rules of order, voting policies, etc.); (2) mission adherence monitoring strategies; (3) mission revision procedures; (4) donor education (e.g. advertising, website, etc.); and, most importantly, (5) financial management (see below). Once the Tribe and the TTHF are ready, it should develop bylaws for the land trust aspect of the TTHF (e.g., staffing policies, schedules for regular preservation efforts, public outreach policies, etc.).

#### 4.1 Financial Management

The most important consideration regarding the financial management of the TTHF is to establish a restricted fund, with related policies and procedures, via a Tribal Resolution (Appendix F) or Ordinance (Appendix G). Depending on the EC's position, the EC may execute the resolution/ordinance prior to the establishment of any specific financial policies and procedures, or the EC may wait until reviewing those policies and procedures. In the former scenario, the EC would, of course, retain final review authority prior to authorizing the implementation of any policies and procedures.

The Tribe's existing Finance Department will be charged with the additional responsibility of TTHF accounting. Since the Tribe has sophisticated accounting software, it will not add a substantial workload. Essentially, once the proper 'accounting coding' is put in place, there will not be much of a regular workload beyond depositing contributions and tracking

expenses (the software takes care of the segregation of restricted monies). In other words, this will require an upfront investment of time from the Finance Department, but will require very little time after the coding is in place.

Consequently, the Tribe's Finance Department should partner with the TTHF's Working Group when developing the TTHF's financial policies and procedures related to: (1) money management (e.g., investment strategies, generic donation splitting, etc.); (2) donation acknowledgement protocols; (3) policies regarding the spending of funds; and (4) annual financial reporting (e.g. CAFR format and scheduling).

## 5.0 SWOT Analysis

Strengths, Weaknesses, Opportunities and Threats (“SWOT”) Analyses are common aspects of strategic plans as they require long-term vision and planning strategies, and highlight potential benefits and pitfalls for the consideration of decisionmakers. In this case, it is interesting to note that the intrinsic characteristics of Tribal 7871 NPOs are ‘dual-edged swords.’ In other words, the intrinsic qualities of these NPOs are simultaneously advantageous and disadvantageous.

### 5.1 Strengths

- (1) Tribal 7871 NPOs do not require IRS approval or oversight;
- (2) The Tribe’s publicity can bring attention to the TTHF (and vice-versa), which should draw significant donor support; and
- (3) The Tribe is already conducting the vast majority of the activities proposed for the TTHF, and, therefore, already has experienced personnel in place to operate the TTHF (i.e. the TTHF would simply formalize, organize and otherwise strengthen the execution of these endeavors).

### 5.2 Weaknesses

- (1) Tribal 7871 NPOs do not require IRS approval or oversight; therefore, public financial records may not be available for donors (however, this can be avoided through self-imposed financial reporting and regular donor education);
- (2) Not having 501(c)(3) status may prevent certain donors from contributing to the TTHF;
- (3) The Tribe’s publicity can bring attention to the TTHF – the nature of that publicity may, at times, be unfavorable (however, the TTHF may actually combat any negative press); and
- (4) The Tribal Members and Employees who would be the most likely candidates to govern and operate the TTHF are already *extremely* busy (although, a large portion of TTHF duties are *already* part of these individuals’ workload – they would simply require more regular attention).



### **5.3 Opportunities**

- (1) The Tribe's Cultural Resource Management Department ("CRM") has already developed numerous relationships with many potential corporate donors and federal grantmaking agencies that would be likely candidates to support the TTHF;
- (2) After a few successful years of operation, the TTHF would be well-positioned to become a Land Trust; and
- (3) After a few successful years of operation, the TTHF would be well-positioned to establish a formal 501(c)(3) status.

### **5.4 Threats**

- (1) Not having 501(c)(3) status could potentially inhibit the TTHF; and
- (2) Not raising enough funding is always a threat to a NPO.

### **6.0 Recommendations for the Tejon Tribe's Executive Committee**

- (1) The EC should read this entire report, and prepare questions for a subsequent presentation by Mr. Rambo;
- (2) Following the presentation, the EC should move forward with the development of the TTHF by executing the required Tribal Resolution(s) and Ordinance(s);
- (3) The EC should look to the CRC and PWC when staffing the TTHF Working Group (i.e. those charged with writing its bylaws); and
- (4) The EC should look to the CRC and PWC when appointing the BoD of the TTHF.

### 7.0 Three-Year Outlook for the TTHF: Major Milestones

- (1) Month 1 – The EC receives strategic plan at EC Meeting 1.
- (2) Month 2 – Mr. Rambo delivers presentation at EC Meeting 2. The EC may decide to rule on the creation of the TTHF at Meeting 2 (entire process could end here with disapproval) or Meeting/Month 3. If approved, the EC may begin *drafting* resolution/ordinance and *discussing* selection of working group. Alternatively, the EC could execute the relevant resolution(s)/ordinance(s) and appoint the working group now (if prepared).
- (3) Month 3 – The EC executes resolution(s)/ordinance(s) and appoints working group. TTHF Working Group begins developing bylaws.
- (4) Month 4 – Mr. Rambo and Working Group present status update at EC Meeting 4.
- (5) Month 8 – By this point, the TTHF should be fully operational.
- (6) Month 20 - The first financial report (CAFR) should be distributed to the EC.
- (7) Month 32 - The second CAFR should demonstrate the relative success (or lack thereof) of the TTHF. If it is not successful, the CAFR may highlight areas for improvement. The Tribe will know if the TTHF is ready to add the Land Trust element and/or apply for 501(c)(3) status.

## References

- Atkinson, K., & Nilles, K. (2008). *Tribal Business Structure Handbook*. Washington, D.C.: U.S. Department of the Interior, Office of Indian Energy & Economic Development. Retrieved from <https://www.indianaffairs.gov/cs/groups/xieed/documents/document/idc-022678.pdf>
- Cornell University Law School. (n.d.). *26 U.S. Code Section 7871 - Indian tribal governments treated as States for certain purposes*. Retrieved from Legal Information Institute: <https://www.law.cornell.edu/uscode/text/26/7871>
- Deloria Jr., V. (1972). *God Is Red*. Golden, CO: Fulcrum Publishing.
- Federal Register. (2012, August 10). Federal Register. 77(155). Retrieved from <https://www.bia.gov/cs/groups/public/documents/text/idc-020700.pdf>
- First Nations Development Institute. (2009). *Charitable and Sovereign: Understanding Tribal 7871 Organizations*. Longmont, CO: First Nations Development Institute. Retrieved from [http://nativephilanthropy.org/wp-content/uploads/2013/03/2009\\_Charitable\\_and\\_Sovereign\\_7871\\_Report.pdf](http://nativephilanthropy.org/wp-content/uploads/2013/03/2009_Charitable_and_Sovereign_7871_Report.pdf)
- Forbes, J. (1978). *Columbus and Other Cannibals: The Wetiko Disease of Exploitation, Imperialism and Terrorism*. New York City: Seven Stories Press.
- Hawk, L. E. (2012). *Echo Hawk Issues Reaffirmation of the Tejon Indian Tribe's Government-to-Government Status*. Washington, D.C.: U.S. Department of the Interior, Bureau of Indian Affairs. Retrieved from <https://www.bia.gov/cs/groups/public/documents/text/idc015898.pdf>
- Pember, M. A. (2016). *Intergenerational Trauma: Understanding Natives' Inherited Pain*. Indian Country Today Media Network. Retrieved from <https://indiancountrymedianetwork.com/free-reports/intergenerational-trauma-understanding-natives-inherited-pain/>
- Rambo, C. (2017). *Native American Governments and the '7871 Tribal Nonprofit Organization'*. Bakersfield, CA: Unpublished manuscript on file with author.
- Worth, M. J. (2013). *Nonprofit Management: Principles and Practice*. Thousand Oaks, CA: SAGE Publications, Inc.

# **Appendices**

**Appendix A – Historical Overview of the Tejon Tribe**

6 April 2015

Cynthia Gomez  
Executive Secretary  
Native American Heritage Commission  
1550 West Harbor Boulevard, Room 100  
West Sacramento, California 95691

**RE: A Brief Overview of the Tejon Indian Tribe and a Map of Their Traditionally, Culturally, and Contemporaneously Affiliated Tribal Territories to Assist with the Implementation of California State Assembly Bill 52**

Dear Ms. Gomez,

Per your request, the Tejon Indian Tribe (“Tejon”) is submitting to the Native American Heritage Commission (“NAHC”) a map of Tejon’s traditionally, culturally and contemporaneously affiliated tribal territories (paper and digital copies attached) and a brief tribal overview including a justification of Tejon’s Contemporary Area of Interest (“CAI”) - i.e. the entirety of Kern County, California (as depicted on the attached map) - to assist the NAHC with implementing California State Assembly Bill 52 (“AB 52”). We would appreciate any efforts made by the NAHC to identify the potential lead agencies operating under the purview of the California Environmental Quality Act (“CEQA”) within Kern County prior to the 1 July 2016 deadline referenced in AB 52. If possible, we would also request that the NAHC distribute the following tribal overview and attached maps to those agencies. Since AB 52 does not require this until 1 July 2016, however, Tejon will be undertaking an effort to distribute this information to as many pertinent agencies as possible in the interim.

**A Brief Overview of the Tejon Indian Tribe**

Tejon is a federally recognized tribe that was reaffirmed by the U.S. Department of the Interior, Bureau of Indian Affairs (“BIA”) in January 2012. Tejon is governed by a Tribal General Council (all tribal members of adult- or voting-age) and a Tribal Executive Council composed of an elected Chairperson and seven other elected Councilpersons. Tejon’s current Chairperson is Kathryn Montes Morgan, a lineal descendant of Chico, who was a Kitanemuk/Tejon Tribal signatory to one of the 18 treaties negotiated between the Federal Government and the indigenous peoples of California during the early 1850s after the USA acquired California from Mexico under the 1846 Treaty of Guadalupe Hidalgo. The negotiations were arranged by President Millard Fillmore, and were conducted under the auspices of his appointed “Board of Peace Commissioners”. On 10 June 1851, George Barbour, a member of the Board of Peace Commissioners,

negotiated one of these treaties at a camp located near modern-day Lebec, Kern County, California with 11 southern California tribes, including the Tejon; six Chiefs signed the treaty for the Tejon, including two brothers known as Vincente and Chico. None of the 18 treaties were ever ratified by the Federal Government, and the debates concerning their ratification were conducted under secret session. Therefore, neither the Native Californians nor the general public ever learned that the treaties went unratified. Consequently, the land promised to the Native Californians in these treaties was never legally secured, leaving the majority of them, including the Tejon, landless.<sup>4</sup>

To date, Tejon does not have a land base/reservation held in trust by the Federal Government, nor does Tejon possess any fee lands.<sup>5</sup> However, Tejon's temporary tribal offices are located within its aboriginal territory in Bakersfield, Kern County, California. As the only federally recognized tribe in Kern County, Tejon is constantly striving to expand the services it provides to its tribal membership and the greater Native American/Alaskan Native/Native Hawaiian population residing in Kern County, which was documented as consisting of 13,928 individuals in the 2010 U.S. Census.<sup>6</sup>

### **The Tejon Indian Tribe's Ties to the Past**

Tejon's 850+ currently enrolled tribal members are the descendants of the 81 indigenous peoples who were documented as residing on the present-day Tejon Ranch- formerly the San Sebastian Indian Reservation (aka Sebastian Military Reserve or Tejon Reservation; hereinafter "Tejon Reservation"), located near Lebec, California- during the BIA-sponsored *Census of the Indians of El Tejon Band in Kern County California* conducted in 1915 by BIA Special Indian Agent John Terrell ("1915 Terrell Census").<sup>7</sup> In order to become an enrolled Tejon Tribal Member, one must be able to trace his/her ancestral lineage to at least one of the 81 individuals listed on the 1915 Terrell Census; no blood quantum is required.

The contemporary Tejon Indians primarily identify themselves as the descendants of the ethnohistoric Kitanemuk Indians; this self-identification is confirmed by Chairperson Morgan's relation to a former Kitanemuk/Tejon Chief, Chico, and is further verified in the ethnographic and genealogical research of John R. Johnson, Ph.D.<sup>8</sup> According to decades of research conducted by various anthropologists, ethnologists, and linguists, the northern half of the privately-owned landholding known today as "Tejon Ranch" (depicted on the attached map) and roughly the southeastern quarter of modern-day Kern County (including portions of the Tehachapi Mountains, the Mojave Desert, Antelope Valley, and San Gabriel Mountains) was the aboriginal territory of the Kitanemuk (see "Ethnohistoric Tribal Territories" on the attached map).<sup>9</sup>

---

<sup>4</sup> Arlinda F. Locklear, H. Sibbison, L.S. Roberts, S.R. Schaeffer, and P. Boggs, "The Tejon Indian Tribe Request for Confirmation of Status", 2006, online pdf, <http://www.bia.gov/cs/groups/xasia/documents/text/idc-020921.pdf>.

<sup>5</sup> For a thorough historical review of the Tejon Indian Tribe's relationship with the Federal Government and its attempts to procure trust lands for Tejon in the area known today as Tejon Ranch, see *Ibid*.

<sup>6</sup> "Population of Kern County, California: Census 2010 and 2000 Interactive Map, Demographics, Statistics, Graphs, Quick Facts", *Census Viewer by Moonshadow Mobile, Inc.*, accessed April 6, 2015, <http://censusviewer.com/county/CA/Kern>.

<sup>7</sup> John Terrell, "1915 Census of the Indians of El Tejon Band in Kern County California", online transcript of historical document, accessed April 6, 2015, <http://www.bia.gov/cs/groups/xregpacific/documents/document/idc1-021741.pdf>.

<sup>8</sup> John R. Johnson, "Genealogical Relationships With the Tejon Band in 1915", unpublished presentation, 2006, redacted version available online at <http://www.bia.gov/cs/groups/xasia/documents/text/idc-020904.pdf>.

<sup>9</sup> Tribal boundaries adapted from Robert F. Heizer, vol. ed., *Handbook of North American Indians, 8, California* (Washington D.C.: Smithsonian Institution, 1978), map available online at <http://library.csus.edu/services/inst/California%20Native%20Americans.html#top>.

Thanks to the tireless research conducted by Tejon's leadership, and the dissemination of the fruits of that research to Tejon's Membership (via night classes conducted at their Tribal Offices), the contemporary Tejon Indians have begun to reconstruct and revitalize the language and culture of the Kitanemuk. The Kitanemuk language is a member of the Takic branch of the Northern Uto-Aztecan language family (see Figure 1), and is most closely related to the Serrano language (sometimes a subdivision title known as "Serran" is used to further classify the Serrano and Kitanemuk languages, which may also occasionally include the Vanyume and Tataviam languages).

Most archaeological accounts of late Great Basin (see Figure 2) prehistory suggest that there is evidence of a major migration that saw speakers of the Numic branch of the Northern Uto-Aztecan language family (i.e. Shoshoni and Paiute peoples, generally) moving north and east throughout the Great Basin from their original homelands in the southwestern Great Basin. This migration is suggested to have begun circa 1,000 years before present ("YBP"), and is usually referred to as the "Numic Expansion/Spread".<sup>10</sup> Conversely, archaeologists still have not settled on exact dates for the timing of the "Takic Expansion/Spread" wherein the Takic-speaking peoples began to linguistically and culturally diverge from the Numic-speaking peoples during their southeasterly migration(s) out of the Great Basin. The timing for the Takic-speaking peoples' entry into central and southern California generally ranges from 6,000 – 1,000 YBP, but is calibrated at circa 4,000 YBP by Mark Q. Sutton, Ph.D.<sup>11</sup> Moreover, Sutton posits that some of the Takic-speaking peoples had migrated as far south as the Los Angeles Basin by circa 3,500 YBP, and that by 1,500 – 1,000 YBP the majority of the Takic-speaking peoples had developed their unique cultures and languages (e.g. Kitanemuk, Cahuilla, Serrano, etc.) within the ethnohistoric tribal territories that archaeologists operationalize today (see "Ethnohistoric Tribal Territories" on the attached map).<sup>12</sup>

The Kitanemuk's first contact with Europeans may have occurred as early as 1772 when a Spanish Soldier, Pedro Fages, crossed through the Tejon Pass<sup>13</sup> while looking for Spanish Military deserters. Nevertheless, contact is actually documented in the diary of a famous Spanish Missionary, Father Francisco Garcés, as occurring in May 1776 when he visited one of the Kitanemuk's major village sites in Tejon Creek Canyon during his expedition to discover a suitable location to establish an inland Spanish Mission.<sup>14</sup> In fact, Garcés' diary actually documents that he left Tejon Creek on the specific date of May 11, 1776.<sup>15</sup>

The history of Tejon Reservation<sup>16</sup> plays a pivotal role in understanding who the contemporary Tejon Indians are, both culturally and genealogically. The Tejon Reservation was the first Indian Reservation in

---

<sup>10</sup> Mark Q. Sutton, "The Numic Expansion in Great Basin Oral Tradition", *Journal of California and Great Basin Anthropology* 15, no. 1 (1993), <https://escholarship.org/uc/item/7sb0j0t9>.

<sup>11</sup> Mark Q. Sutton, "People and Language: Defining the Takic Expansion into Southern California", *Pacific Coast Archaeological Society Quarterly* 41, nos. 2 & 3, <http://www.pcas.org/assets/documents/Takic.pdf>.

<sup>12</sup> Ibid.

<sup>13</sup> Tejon Pass was not named until 1806, when a Spanish Lieutenant, Francisco Ruiz, discovered a dead badger at the canyon mouth; "tejón" is Spanish for "badger". Ruiz also named the "Cañada de las Uvas" for its abundance of wild-growing grapes; this area is known today as "Grapevine Canyon" from Lisa Kimble, "It's Named After: Tejon Ranch", *Bakersfield Life* (November 24, 2012), <http://www.bakersfieldlife.com/people-community/x1801509877/Its-Named-After-Tejon-Ranch>.

<sup>14</sup> David S. Whitley, "Sebastian Indian Reserve Discontiguous Archeological District", unpublished National Register of Historic Places registration forms, 2013.

<sup>15</sup> Larry Vredenburg, "Father Garcés' Sojourn in Tehachapi, May 1776", website established September 5, 1997, <http://vredenburg.org/tehachapi/data/garces.htm>.

<sup>16</sup> For more information on the history of the Tejon Reservation and the indigenous peoples connected to that history see George Harwood Phillips, *Bringing Them Under Subjection: California's Tejon Indian Reservation and Beyond, 1852 – 1864* (Lincoln: University of Nebraska Press, 2004).



the state of California, and was established for the “Tejon Indians”<sup>17</sup> in 1853 by Edward F. Beale, who was appointed Superintendent of Indian Affairs for California in 1852. Beale echoed the concerns of his BIA colleagues when he testified that: “our laws and policy with respect to Indians have been neglected or violated... [The Indians] are driven from their homes and deprived of their hunting-grounds and fishing-waters at the discretion of the whites”.<sup>18</sup> Beale’s testimony prompted the BIA to encourage Indian Agents to solicit the relocation of other indigenous peoples to then-existing reservations. Since the Tejon Reservation was the first in California, many other indigenous peoples living in central and southern California found themselves living there for some period of time, for a variety of reasons. The primary reason, however, was to seek protection from unscrupulous missionaries and violent Euro-American miners and ranchers who started flocking to the area during the Gold Rush Era (which lasted from circa 1848 – 1855).<sup>19</sup>

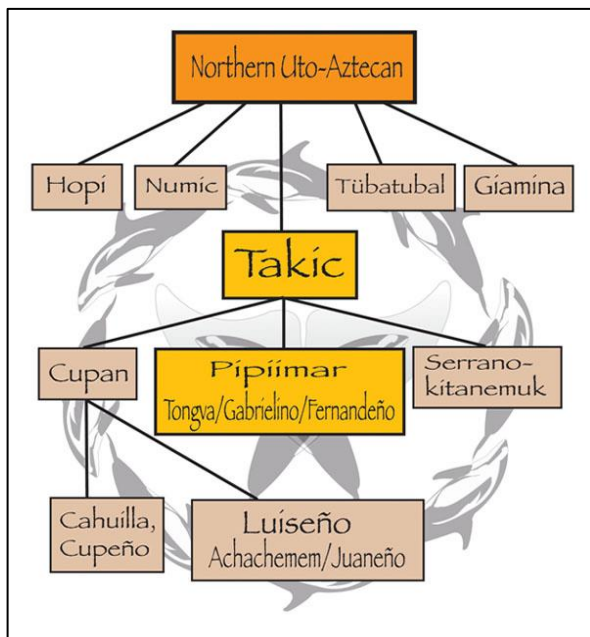


Figure 1 – A language family tree showing the organization of the Northern Uto-Aztecan language family.



Figure 2 – Map of the Great Basin and affiliated tribal culture/language areas.

<sup>17</sup> A wide variety of ethnohistoric tribal peoples used the area known today as Tejon Ranch, including but not limited to the: Kitanemuk, Chumash, Kawaiisu, Serrano, and Tataviam; they were generally referred to as the “Tejon Indians” in federal documents and historical accounts that collectively associates these various tribal peoples with a single geographic location.

<sup>18</sup> Dwight Dutschke, *Five Views: An Ethnic Historic Site Survey for California - A History of American Indians in California: Historic Sites – Tejon Indian Reservation, Kern County* (National Park Service, California Office of Historic Preservation, and The Santa Barbara Indian Center, last modified November 17, 2004), [http://www.nps.gov/parkhistory/online\\_books/5views/5views1h92.htm](http://www.nps.gov/parkhistory/online_books/5views/5views1h92.htm).

<sup>19</sup> Ibid.

Subsequently, there are many extant southern and central California tribes that maintain some sort of traditional connection to the Tejon Reservation and its original inhabitants (i.e. the Kitanemuk/Tejon Indians) - either via cultural diffusion, intermarriage, or historical accounts concerning their temporary residence at Tejon Reservation. For example, tribal members of the federally recognized Tule River Indian Tribe maintain that they are the blood relatives of the Kitanemuk/Tejon Indians, but are enrolled in a different tribe because they moved to the Tule River Indian Reservation when the Tejon Reservation was decommissioned in 1864, which is verified in historical reports<sup>20</sup> and contemporary interviews.<sup>21</sup> Additionally, the tribal members of the San Fernando Band of Mission Indians (identified today as the Fernandeano Tatabiam Band of Mission Indians) are known to be descended from the Kitanemuk/Tejon Indians, and their ancestors were documented as living on Tejon Reservation in the past.<sup>22</sup> Conversely, the contemporary Tejon Indians, then, are the descendants of those indigenous peoples who decided to stay in the area known today as Tejon Ranch (as documented in the 1915 Terrell Census) after the Tejon Reservation became defunct. In fact, “of the current living [Tejon Tribal] membership, over 20% were either born on or resided on the Tejon Ranch at some point in their lives.”<sup>23</sup>

Furthermore, there is an exhibit of Native American artifacts – a rain-making bundle (i.e. the tools of a weather shaman) - at the Kern Valley Museum (in Kernville, Kern County, California) that provides an example of the Tejon’s connections to the ethnohistoric Tübatulabal and Chumash tribes. According to the exhibit’s narrative description recently compiled by Samantha Riding-Red-Horse (an enrolled Tübatulabal Tribal Member), the “rain-making bundle is half Chumash and half Tübatulabal [because] the stone pipes and bowls that were used to make rain and snow came from Francisco Sasterray”, a full-blooded Ventureño Chumash Indian who practiced weather shamanism on Tejon Reservation along with other Chumash shamans.<sup>24</sup> Sasterray married a widowed Tübatulabal woman named Jennie/Catalina/Catarina Pablo who fled to Tejon Reservation with her (five to nine) children after her husband was killed during the Whiskey Flats Indian Massacre (which is a registered Traditional Cultural Property with a commemorative plaque in Keyville, Kern County, California). Sasterray raised Pablo’s children as his own, and taught his stepson, Steban Miranda, how to make rain and snow. Miranda eventually inherited Sasterray’s rain-making bundle and used it to make rain and snow for the indigenous peoples living throughout modern-day Kern County. Although Miranda returned to the ancestral territory of the Tübatulabal in the Kern River Valley, other Tübatulabal weather shamans continued to assist the Tejon Indians with making rain and snow throughout the historic era. The Tejon Indians typically bartered for these weather shamans’ services with gifts and grand feasts.<sup>25</sup>

Moreover, there are known prehistoric and ethnohistoric archaeological sites, including prominent village sites, associated with the Emigdiano (i.e. “Interior/Inland Chumash”) that abut the ethnohistoric territory of the Kitanemuk; some sites/villages are even located inside the territory of the ethnohistoric Kitanemuk, within the modern-day boundary of Tejon Ranch. Ethnographic accounts further confirm the Emigdiano's

---

<sup>20</sup> Ibid.

<sup>21</sup> Courtney Edlhart, “Tejon Tribe Fought for Recognition Throughout History”, *The Bakersfield Californian* (March 5, 2012), <http://www.bakersfield.com/news/2012/03/05/tejon-tribe-fought-for-recognition-throughout-history.html>.

<sup>22</sup> Larry Vredenburgh, “Indians of Mission San Fernando, Who Later Lived at Rancho El Tejón”, website established September 5, 1997, <http://vredenburgh.org/tehachapi/data/tejon01.htm>.

<sup>23</sup> Arlinda F. Locklear, H. Sibbison, L.S. Roberts, S.R. Schaeffer, and P. Boggs, “The Tejon Indian Tribe Request for Confirmation of Status”, 2006, online pdf, <http://www.bia.gov/cs/groups/xasia/documents/text/idc-020921.pdf>, 35.

<sup>24</sup> Samantha Riding-Red-Horse, “Tübatulabal and Chumash Rain-Making Bundle” (museum exhibit, Kern Valley Museum, Kernville, California, March 20, 2015).

<sup>25</sup> Ibid.

and Kawaiisu's connections to the Kitanemuk. According to the ethnographic research conducted by Mirro, McDougall and Earle, the Kitanemuk and the Kawaiisu were known to hunt, gather, and trade together; they also intermarried. A Kawaiisu informant told the aforementioned authors that the Chumash used to steal the Kitanemuk's and Kawaiisu's shared salt caches that were stored in caves throughout the Antelope Valley, Mojave Desert, and Tehachapi Mountains.<sup>26</sup> Generally, however, the Kitanemuk and Kawaiisu were known to have peaceful and prosperous relationships with the Chumash.

Additionally, the Kitanemuk were known to intermarry and share cultural traits (e.g. origin myths, subsistence strategies, dwelling construction, etc.) with the various Southern Valley Yokuts Tribelets inhabiting present-day Kern County- i.e. the Hometwoli, Tulamni, and Yowlumne Yokuts. Nevertheless, the Kitanemuk were also known to have sporadic violent conflicts with the Yokuts (possibly due to territorial and/or organized marriage disputes).<sup>27</sup>

While it may be impossible to verify *all* of the ethnohistoric tribes that either lived on Tejon Reservation or were connected to its original inhabitants (i.e. the Kitanemuk/Tejon Indians) in one way or another,<sup>28</sup> by examining the "Ethnohistoric Tribal Territories" layer on the attached map<sup>29</sup>, one can appreciate how central Kern County (and especially the area of Tejon Reservation/Ranch) represented a prominent sphere of cultural interaction/diffusion among (at least) eight different ethnohistoric tribes. Interestingly, David S. Whitley, Ph.D., asserts that the cultural and genetic diffusion that occurred on Tejon Reservation is, in fact, responsible for the ethnogenesis of a new tribal organization: the Tejon Indian Tribe.<sup>30,31</sup>

### **Summarized Justifications for the Tejon Indian Tribe's Contemporary Area of Interest**

Although the contemporary Tejon Indians *primarily* identify themselves as the descendants of the Kitanemuk, they are also strongly affiliated with the Kawaiisu and Yowlumne Yokuts peoples/cultures (as listed on the NAHC's Native American Contacts List for Kern County). However, Tejon's listing of these three *primary* ethnohistoric tribal/cultural affiliations with the NAHC should not preclude Tejon from claiming the entirety of Kern County as its CAI for the purposes of AB 52 for the following reasons:

1. The *vast* majority of Tejon's CAI (i.e. Kern County) includes large portions of the ethnohistoric tribal territories to which the contemporary Tejon Indians consider themselves to be traditionally and

---

<sup>26</sup> Vanessa Mirro, Dennis McDougall, and David Earle, "Class III Cultural Resources Survey for the Horizon Wind Energy Rising Tree Wind Farm, Kern County, California", available online at [http://www.co.kern.ca.us/planning/pdfs/eirs/rising\\_tree/rising\\_tree\\_deir\\_vol2.pdf](http://www.co.kern.ca.us/planning/pdfs/eirs/rising_tree/rising_tree_deir_vol2.pdf).

<sup>27</sup> Ibid.

<sup>28</sup> There are some [unverified] oral history accounts which suggest that there were as many as 21 different ethnohistoric tribes cohabitating on Tejon Reservation at the peak of its existence, including but not limited to the: Kitanemuk, Kawaiisu, Serrano, Tataviam, Tübatulabal, Chumash, Salinan, Paiute, Shoshone, and various Southern Valley Yokuts Tribelets (primarily the Hometwoli, Tulamni, and Yowlumne and Yokuts).

<sup>29</sup> Tribal boundaries adapted from Robert F. Heizer, vol. ed., *Handbook of North American Indians, 8, California* (Washington D.C.: Smithsonian Institution, 1978), map available online at <http://library.csus.edu/services/inst/California%20Native%20Americans.html#top>.

<sup>30</sup> David S. Whitley, "Sebastian Indian Reserve Discontiguous Archeological District", unpublished National Register of Historic Places registration forms, 2013.

<sup>31</sup> California Office of Historic Preservation, "2014 Actions Taken – Properties being nominated to the National Register of Historic Places: Sebastian Indian Reserve", November 7, 2014, synopsis available online at [http://www.ohp.parks.ca.gov/?page\\_id=28053](http://www.ohp.parks.ca.gov/?page_id=28053) or <http://www.ohp.parks.ca.gov/pages/1067/files/sebastian%20indian%20reserve%20.pdf>.

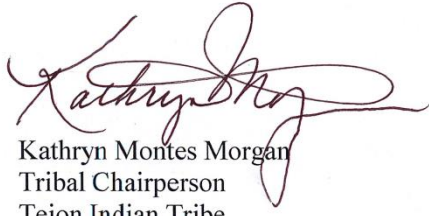
culturally affiliated- i.e. Kitanemuk, Kawaiisu, and Yowlumne (a Southern Valley Yokuts Tribelet), as listed on the NAHC's Native American Contacts List for Kern County.

2. There is a plethora of archaeological and ethnographic evidence that connects the Kitanemuk/Tejon Indians to the Kawaiisu, Chumash, Southern Valley Yokuts Tribelets, Serrano, Tataviam, and Tübatulabal (i.e. the primary ethnohistoric tribal territories comprising the entirety of Kern County).
3. Archaeological evidence suggests that the contemporary Tejon Indians, who are revitalizing the Kitanemuk language, are linguistically and culturally related to the prehistoric Northern Uto-Aztecanspeaking peoples (and specifically the Takic-speaking peoples) who migrated and settled throughout modern-day Kern County; especially the Serrano peoples (with whom the Kitanemuk share the closest linguistic connections). The Kitanemuk also shared a very fluid territorial boundary with the Serrano in the Antelope Valley and San Gabriel Mountains.
4. Modern-day Kern County (and especially modern-day Tejon Ranch) was known to be a highly active sphere of cultural interaction/diffusion amongst various indigenous peoples from the prehistoric era through the historic era.
5. The history of Tejon Reservation connects the Kitanemuk/Tejon Indians to numerous ethnohistoric tribes.
6. Historically, the Federal Government collectively referred to the various ethnohistoric Kitanemuk, Kawaiisu, Yokuts, Chumash, Tataviam, et al. peoples living in the area known today as Tejon Ranch as the: "Tejon Indians". The contemporary Tejon Indians are, however, the descendants of the 81 indigenous peoples who continued to reside on Tejon Ranch, as documented in the 1915 Terrell Census, after the Tejon Reservation was decommissioned in 1864.
7. Presently, Tejon is the only federally recognized tribe in Kern County, and is the only tribe in the county with a Tribal Historic Preservation Department that works full-time to preserve Tribal Cultural Resources ("TCRs"). Moreover, Tejon already receives TCR consultation letters from federal and state agencies, local governments, and private cultural resource consultants about federally- and state-regulated development projects occurring throughout the entirety of Kern County (and beyond).
8. Tejon's Tribal Historic Preservation Department works very closely with the neighboring Kern Valley Indian Council, Tübatulabals of Kern Valley, Tule River Indian Tribe, Santa Rosa Rancheria Tachi Yokuts Tribe, and San Manuel Band of Mission Indians to preserve TCRs throughout Kern County.
9. Since Tejon's federal recognition in January 2012, various federal agencies (e.g. the Federal Communications Commission, the U.S. Environmental Protection Agency, and the Department of Health and Human Services, Indian Health Services) have confirmed that Tejon's "Service Delivery Area" and/or "Area of Interest" is the entirety of Kern County. Tejon expects that the BIA will confirm the entirety of Kern County as its "Near Reservation Service Area" ("NRSA") in the near future.

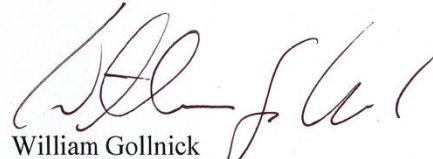
Additionally, in light of the above information, Tejon reserves the right to expand its CAI on a project-by-project basis for special circumstances, such as a request from a lead agency, project proponent or another tribe to participate in the tribal consultation related to a specific project.

Should the NAHC have any questions, comments or concerns about this letter report or the attached map, please contact Tejon's Tribal Historic Preservation Technician, Colin Rambo.


Sincerely,



Kathryn Montes Morgan  
Tribal Chairperson  
Tejon Indian Tribe

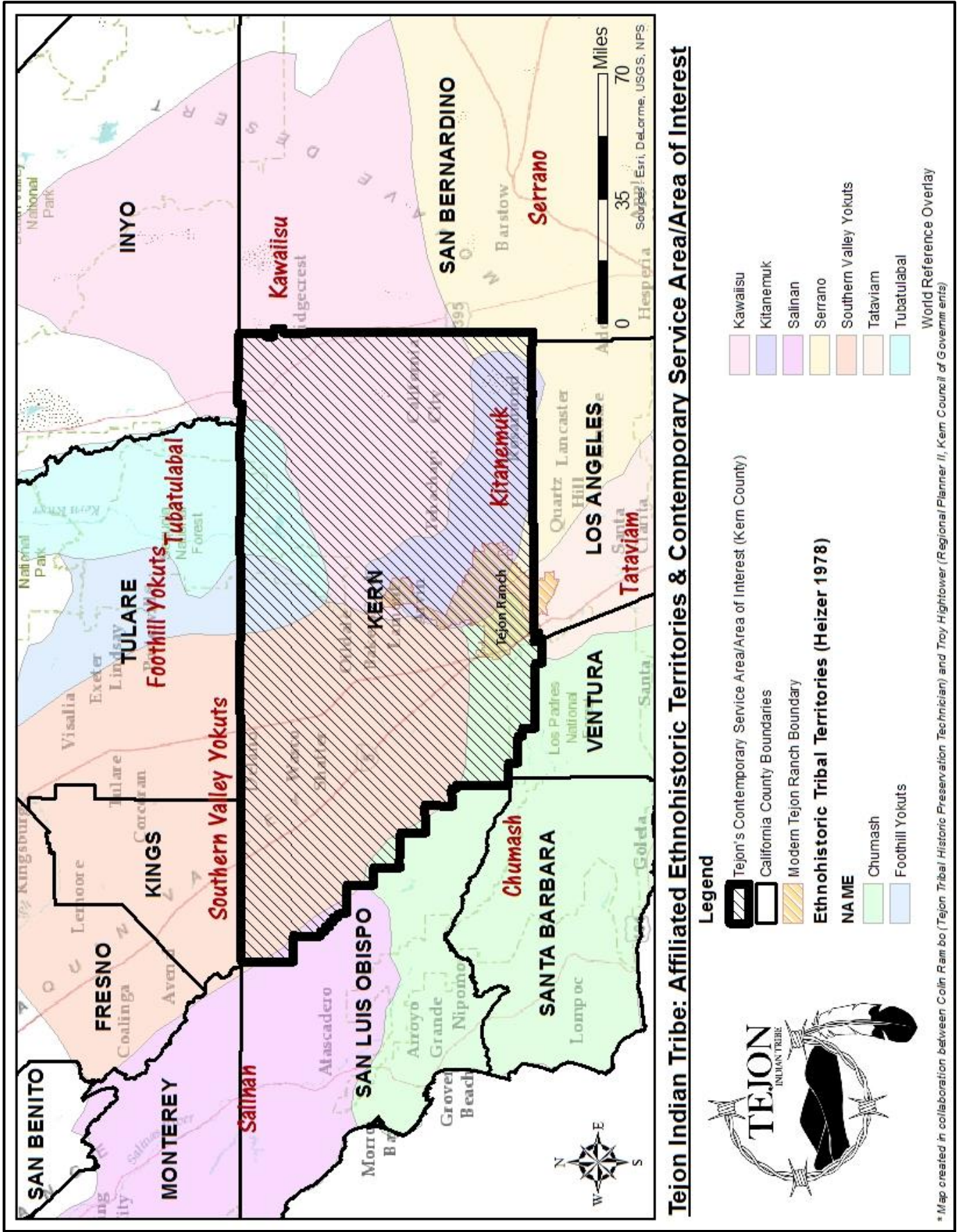


William Gollnick  
Tribal Administrator  
Tejon Indian Tribe



Colin Rambo  
Tribal Historic Preservation Technician  
Tejon Indian Tribe  
[colin.rambo@tejontribe.net](mailto:colin.rambo@tejontribe.net)





**Tejon Indian Tribe: Affiliated Ethnohistoric Territories & Contemporary Service Area/Area of Interest**



\* Map created in collaboration between Colin Rambo (Tejon Tribal Historic Preservation Technician) and Troy Hightower (Regional Planner II, Kern Council of Governments)

**Appendix B – Tejon Tribe’s General Information Letter from the IRS**

**Department of the Treasury**  
**Internal Revenue Service**  
**Tax Exempt & Government Entities Division**  
**Indian Tribal Governments**  
333 West Broadway  
9<sup>th</sup> Floor, #9005  
San Diego, CA 92101

Date:  
February 2, 2016



Person to contact/ID number:  
James Rivers/621739  
Contact telephone number:  
619-615-3747

Kathryn Morgan, Chairperson  
Tejon Indian Tribe  
1731 Hasti-Acres Drive, Suite 108  
Bakersfield, CA 93309

Dear Chairperson Morgan:

This letter responds to your request for information concerning your Tribe’s federal tax status. Tejon Indian Tribe, including any districts, villages, or chapters, is a federally recognized Indian tribal government that is not subject to federal income taxes and is treated as a State for certain purposes under Internal Revenue Code (“Code”) Section 7871.

Federally recognized Indian tribes are not subject to federal income taxation, because the Code does not impose income taxes on Indian tribal governments. Revenue Ruling 67-284 concludes that Indian tribes are not subject to federal income taxation.

In addition, Code Section 7871 provides that federally recognized Indian tribes and their subdivisions are treated as states for certain purposes. Thus, Indian tribes are eligible to receive charitable contributions that are deductible for federal income, estate, and gift tax purposes.

Governments, including Indian tribes, are sometimes asked for proof of their tax status as part of a grant application to a private foundation. The foundation may request this information because grants to governments are not subject to certain restrictions (Code Sections 4942 and 4945). Under the applicable regulations (Sections 53.4942-3(a)-3(a) and 53.4945-6(a)), grants to governments for public purposes are “qualifying distributions” and are generally not taxable expenditures.

Some private foundations require grant applicants to submit proof of exempt status under Section 501(c)(3) and classification as a non-private foundation. This requirement, however, does not apply when the prospective grantee is a governmental unit and the grant is for qualifying (public or charitable) purposes.

The following references may be useful:

- Revenue Procedure 2008-55 designates the Indian tribal entities that appear on the annually published list by the Department of Interior, Bureau of Indian Affairs, as Indian tribal governments. Indian tribal governments are treated as States for certain purposes under section 7871(a).
- Federally Recognized Indian Tribes are eligible for charitable contributions (<http://www.irs.gov/Charities-&-Non-Profits/Contributors/Other-Eligible-Donees>)

I believe this general information will be of assistance to your Tribe. You may want to provide a copy of this letter to an organization that asks about your federal tax status. This letter, however, is not intended as a thorough, in-depth analysis of specific issues, nor is it a ruling or substitute for a formal opinion. If you have questions, you can contact the person listed at the top of this letter.

Sincerely,

A handwritten signature in blue ink, appearing to read 'G. Akers', with a stylized flourish at the end.

Gil Akers  
ITG Group Manager  
Employee ID # 668508

Cc: William Gollnick, Tribal Administrator



**Appendix C – Sample Donor Solicitation Letter**

Dear [Name],

Now in existence for over 10 years, the Tejon Indian Tribe and the Tribal Heritage Foundation continues to strive to expand its cultural programming, professional development internships, and educational scholarship offerings to our Kitanemuk youth. As we only make up 1% of the entire population in the area, we feel it is crucial that we educate the Kitanemuk youth and surrounding community about Native American Indians. We hope that you will be able to take part in one or more of the many exciting events that we are offering this year and experience firsthand the pride we take in supporting our cause.

It is our mission to preserve and protect Tejon Tribal Cultural Resources and other culturally, spiritually, and/or historically significant resources and materials. We provide policy direction for tribal persons, committees and other interested parties. We educate Tribal Members and the public in the culture, heritage, and language of the Kitanemuk and Tejon Indians. We also develop and expand existing collections and responsibly house, protect and preserve all items in a good way, honoring our ancestors and culture for the benefit of all current and future generations. To meet our mission and provide services for our Kitanemuk youth, we rely on the generosity of individuals and businesses for support. Without the assistance of community-minded individuals just like you, we wouldn't be able to serve our Kitanemuk youth each year.

We ask that you make a commitment to support our annual appeal by making a cash or check donation. This year our goal is \$100,000, and we hope that you will be able to contribute. Your generosity will make a difference in our community by allowing us to continue in our work.

We have enclosed a donor envelope for your convenience. Remember that every donation makes a difference, regardless of size.

Thank you in advance for your support!

Sincerely,

[Name]

**Appendix D – Donation Receipt Form**



Tejon Tribal Heritage Foundation  
1731 Hasti-Acres Drive, Suite 108  
Bakersfield, CA 93309  
661-834-8566

Dear Mr. [Name],

I would like to personally thank you for your support of Tejon Indian Tribe and the Tejon Tribal Heritage Foundation. Your donation helps us provide our youth with the best possible experience while on the reservation.

We are so proud of the cultural programming provided for our youth. Here are a few examples:

- Annual Pow-Wow (dancing, music, food, and cultural celebration)
- Weekly Kitanemuk language and culture classes (Kitanemuk is what the Tejon people call themselves, as well as, the name of their language)
- Internships
- Scholarships (anthropology, history, or environmental resource management)

We could not achieve success without your help. I hope you will join us for a programming event soon. It is the best way to see your investment in action.

Thanks again!

Sincerely,

[Name]

Receipt Number:  
Date Gift Received:  
Date of Check:  
Designations:  
Receipt Amount:

Appendix E – Donation Form



Name\*:

Company Name:

Address\*:

City\*:

State\*:

Zip Code\*:

Country:

Telephone:

Fax:

E-mail Address:

Amount of Donation\*:  \$250  \$100  \$75  \$50  \$25  Other

Other, please specify amount \$:  Contribution Type:

Name\*:  Check, please provide check #

Payment Type:  Credit Card Expiry Date\*:   CVD #\*:

Please choose how you want to invest

Invest in all four goals: DISTRIBUTE SO MY GIFT HAS THE MOST IMPACT TO THE GREATEST NEED

The most powerful way to invest your contribution! \$:

Invest in Tribal Heritage Foundation's goal areas as follows:

POW WOW \$:	<input type="text"/>	Scholarship/Internship \$:	<input type="text"/>
Kitanemuk Language \$:	<input type="text"/>	Cultural Center Maintenance \$:	<input type="text"/>

[Double-click to download pdf form](#)



**Appendix F – Tribal Resolution for Restricted Fund**

**TRIBAL COUNCIL RESOLUTION CREATING A RESTRICTED FUND FOR CHARITABLE PURPOSES**

Resolution No. \_\_\_\_\_ \*

**WHEREAS**, the \_\_\_\_\_ Tribal Council is the duly elected governing body of the \_\_\_\_\_ Indian tribe, and is empowered to act on behalf of the Indian tribe; and

**WHEREAS**, the \_\_\_\_\_ Indian tribe seeks to fund charitable programs and activities that contribute to the well-being of the Tribal community and Indian people in general; and

**WHEREAS**, the Indian tribe wishes to effectuate these goals by creating a Tribal Restricted Fund from which the Indian tribe shall make grants to worthy charitable organizations and projects for said purposes;

**NOW THEREFORE BE IT RESOLVED**, that the Tribal Council establishes the Tribal Restricted Fund Board, who shall serve as the governing body of the Tribal Restricted Fund; and

**BE IT FURTHER RESOLVED**, the Tribal Council shall provide in bylaws, the rules governing the selection of the members of the Tribal Restricted Fund Board and the terms of their service on the Board; and

**[OPTIONAL: BE IT FURTHER RESOLVED**, that on an annual basis, the Tribal Council shall fund the Tribal Restricted Fund. . . (the Tribal Council can designate a source for funding the Tribal Restricted here)]; and

**BE IT FURTHER RESOLVED**, for purposes of facilitating the award of grants to its charitable organizations and activities, the Tribal Restricted Fund Board is authorized to establish grantmaking procedures [subject to the approval of the Tribal Council]; and

**BE IT ALSO RESOLVED**, the Tribal Restricted Fund Board is authorized to employ necessary personnel to administer the Tribal Restricted Fund in accordance with the established grantmaking procedures.

**[CERTIFICATION]**

*\*Note: This sample resolution creates a restricted fund from which grants are made to charitable organizations or to fund charitable activities. The tribal government or a tribal enterprise provides the resources for this fund. If a tribal restricted fund maintained by a federally-recognized Indian tribal government also receives donations from individuals or corporations, and such donations*

*are used for exclusively public purposes, the donors should be eligible for a charitable contribution deduction under IRC Sections 170 and 7871.*

### **Appendix G – Tribal Ordinance for Restricted Fund**

#### **TRIBAL LAW RESTRICTING THE USE OF CHARITABLE TRIBAL CONTRIBUTIONS FOR CHARITABLE AND EDUCATIONAL PURPOSES**

Law No. \_\_\_\_\_\*

##### **SEC. 101. USE OF CHARITABLE CONTRIBUTIONS BY TRIBAL GOVERNMENT FOR CHARITABLE AND EDUCATIONAL PURPOSES**

**(a) Use of Donation**

Donations of money or property to the Tribal Government (including any agency, branch or divisions of the Tribal Government) shall be used for exclusively public purposes, including, but not limited to, charitable and educational purposes.

**(b) Use of Donations Not Earmarked by Donors**

Donations not earmarked for use by a designated entity or program within the Tribal Government may be designated for use by the Tribal Council, provided such designation is for exclusively public purposes. The Tribal Council may also transfer such donations for use by an agency, branch or division of the Tribal Government, subject to the limitations in (a).

**(c) Charitable Substantiation**

If a donor contributes money or property valued at \$250 or more to the Tribal Government, the entity receiving the donation (the donee (e.g., Tribal Council or Tribal agency, branch, or division of the Tribal Government)) must provide the donor with a written acknowledgment of the donation. The donee must provide the written acknowledgment to the donor by the date the donor files his or her federal tax return for the year of the contribution or the donor's due date for filing the return. The acknowledgment must describe the property or amount of money contributed, whether the donor received goods or services in whole or in part for the contribution, and an estimate of the value of goods or services (if any) provided in consideration of the donation.

**(d) Quid Pro Quo Disclosure**

If a donor contributes more than \$75 to the Tribal Government and the entity receiving the donation (the donee (e.g., Tribal Council or Tribal agency, branch or division of the Tribal Government)) provides the donor with goods or services in consideration for part of the contribution, the donee must provide the donor with a statement indicating that the donation is deductible only to the extent that the goods or services provided by the donee exceed the value of the donation. The statement must also provide a good faith estimate of the value of the goods or services.

*\*Note: This sample tribal law incorporates federal tax law requirements related to the tax deductibility of charitable contributions contained in IRC Sections 170 and 7871.*

**Appendix H – Tejon Tribe: Mission Statement, Vision & Values**



## Mission Statement

Tejon will exercise its sovereignty and jurisdiction through meaningful self-governance honoring the needs and traditions of our people and ensuring the provision of exemplary services to our members.

Tejon will dedicate itself to the highest standards of educational opportunity for its members so that they have the resources to personally succeed and represent the nation proudly and ably.

Tejon will pursue health and medical support for all Tribal members to overcome the health issues so prevalent among us and all of Indian country and contribute to longer, happier and healthier lives.

Tejon will ensure that families are secure on their lands and in their homes by reestablishing its land base and affording space and opportunity for all Tejon members to return and reside in safe, affordable, and appropriate housing.



## Vision

Tejon will be a model for other nations and will advance its nationhood through the wise exercise of its authority. Tejon's members and employees will understand and contribute to the realization of the Nation's mission and the preservation and exercise of cultural and traditional attributes. Educational opportunity will embrace sound academics and culturally important knowledge to ensure our future. Our people will enjoy an abundant land base upon which to develop and secure the perpetual home for the Tejon people.





## Values

Cultural Strength: One heart, One spirit.

Acting today for those in the future.

Being good stewards of the nation's land and resources.

Industry, Integrity, Honesty and a commitment for the welfare of the entire Tejon Indian Tribe.

**Appendix I – Tejon Tribal Cultural Resource Committee: Mission Statement**

To preserve and protect Tejon Tribal Cultural Resources and other culturally, spiritually, and/or historically significant resources and materials. To provide policy direction for tribal persons, committees and other interested parties. To educate Tribal Members and the general public in the culture, heritage, and language of the Kitanemuk and Tejon Indians. To develop and expand existing collections and responsibly house, protect and preserve all items in a good way, honoring our ancestors and culture for the benefit of all current and future generations.