



Little River Band of Ottawa Indians

PO Box 314

Manistee MI 49660-0314

(616)-723-8288

RESOLUTION NO. #99-0325-02

**DESIGNATING TAX EXEMPT PORTIONS OF SALARIES
FOR CERTAIN GOVERNMENTAL POSITIONS ESSENTIAL
AND INTEGRAL TO TREATY-RESERVED FISHERIES**

WHEREAS, the Little River Band of Ottawa Indians is a federally recognized tribe, as reaffirmed under P.L. 103-324, enacted on September 21, 1994, with property rights secured to it under the 1836 Treaty of Washington (7 Stat. 491) and the 1855 Treaty of Detroit (11 Stat. 621); and

WHEREAS, the Little River Band of Ottawa Indians is descended from, and is the political successor to, nine (9) of the nineteen (19) Grand River Ottawa Bands which were signatories of the 1836 Treaty of Washington (7 Stat. 491), as reaffirmed under P.L. 103-324, enacted on September 21, 1994; and

WHEREAS, the Little River Band of Ottawa Indians reserved certain rights to hunt, fish, trap and gather natural resources from the lands and waters in those portions of Michigan which were ceded under the 1836 Treaty. These treaty based rights were confirmed, in part, by United States v. Michigan, 471 F.Supp 192 (W.D. Mich. 1979); *affirmed*, 653 F.2d 277 (6th Cir. 1981); *certiorari denied*, 454 U.S. 1124, 102 S.Ct. 971 (1981), and reaffirmed by P.L. 103-324 section 5, and are protected by the United States Constitution (Art. 1, §8, cl. 3 and Art. 6, cl. 2); and

WHEREAS, Tribal management of the treaty fishery is an integral element of the right to fish, and has been so recognized by court decisions and by the United States in its role as trustee; and

WHEREAS, Treaty fishery management necessarily includes: (1) biological management, assessment and enhancement of the fishery resources; (2) design of regulations to protect the fishery; (3) enforcement personnel to ensure compliance with regulations by treaty fishers; and (4) adjudicatory systems to punish and deter violations of fishing regulations; and

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WHEREAS, the Little River Band of Ottawa Indians has, since 1997, employed personnel to manage and enforce tribal fishing regulations and adjudicate alleged violations; and

WHEREAS, it is the expectation of the Tribal Council that the number of personnel and percentage of time devoted to activities, which are directly related and integral to perpetuation of the Tribe's treaty right to fish, will develop and the Tribe continues to expand its treaty fishing related programs and activities;

WHEREAS, it is the position of the Tribal Council that personnel positions described above are essential and integral to the perpetuation of the Tribal fishery.

NOW THEREFORE BE IT RESOLVED that the Tribal Council of the Little River Band of Ottawa Indians confirms its position and policy that since 1997, the position of Tribal Chairman (now "Tribal Ogema") has required a minimum of 8 hours weekly for the purpose protecting and implementing treaty-protected rights to fish through (1) representation of the Tribe on the Board of Directors of the Chippewa-Ottawa Treaty Fishery Management Authority; (2) development of Tribal management decisions for the fishery with the Tribe's Conservation Department and Natural Resource Commission; (3) supervision of fisheries enforcement programs; (4) development of Tribal positions in the United States v. Michigan case; and (5) development of markets for treaty fish. The Accounting Department is directed to incorporate the eight (8) hour (20%) time expenditure by the Tribal Ogema for the purpose of 26 U.S.C. sec. 7873 exemption for federal and state income tax.

IT IS FURTHER RESOLVED that the Tribal Council of the Little River Band of Ottawa Indians confirms its position and policy that in 1997, the position of Natural Resource Coordinator has required a minimum of 10 hours weekly, and since 1998, a minimum of 20 hours weekly, for the purpose protecting and implementing treaty-protected rights to fish through (1) representation of the Tribe's Conservation Law Enforcement on Chippewa-Ottawa Treaty Fishery Management Authority; (2) coordination of Conservation Department activities related to development of Tribal management decisions for the fishery with the Natural Resource Commission; (3) supervision of fisheries enforcement programs; and (4) enforcement patrols on treaty waters. The Accounting Department is directed to incorporate the ten-hour (25%) time expenditure by the Natural Resource Coordinator for 1997 and twenty-hour (50%) time expenditure for 1998 and 1999 for the purpose of 26 U.S.C. sec. 7873 exemption for federal and state income tax.

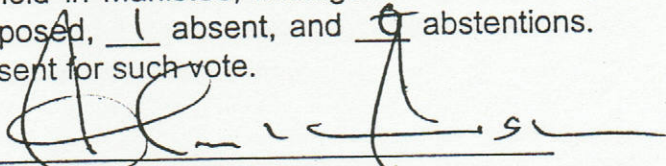
IT IS FURTHER RESOLVED that the Tribal Council of the Little River Band of Ottawa Indians confirms its position and policy that since 1998, the position of Fisheries Biologist, and since 1999, the position of Fisheries Technician, have required full-time responsibilities on a weekly basis, for the purpose protecting and implementing treaty-protected rights to fish through planning and implementing the Tribe's fishery assessment program and other activities related to development of Tribal management decisions for the fishery with the Natural Resource Commission. The Accounting Department is directed to exclude from complete tax obligation, the above positions for qualified personnel performing these fishing rights-related activities for the purpose of 26 U.S.C. sec. 7873 exemption for federal and state income tax.

CERTIFICATE OF ADOPTION

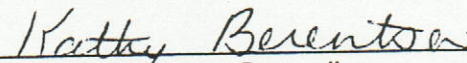
This resolution was adopted by the Tribal Council of the Little River Band of Ottawa Indians at its Regular Session held in Manistee, Michigan on March 25, 1999, by a vote of 7 in favor, 1 opposed, 1 absent, and 0 abstentions. A quorum of the Tribal Council being present for such vote.

Date:

3/25/99


Charles Fisher, Council Recorder

Attest:


Kathy Berentsen, Councilor