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To: [CityCouncil-List](#)
Cc: [Lara Weisiger](#); [Gerry Beaudin](#); [Yibin Shen](#); [Eric Levitt](#)
Subject: Budget item related to Shuumi Land Tax
Date: Tuesday, June 15, 2021 8:13:13 AM

Mayor Ezzy Ashcraft & City Council:

I received a request for more information on the Shuumi Land Tax. I am attaching information we found for your information.

Thanks

Eric Levitt
City Manager

Shuumi Land Tax FAQs

What does Shuumi mean?

Shuumi means “gift” in the Ohlone language Chochenyo.

Who created the Shuumi Land Tax?

The Shuumi Land Tax was not created by Ohlone people. Rather, it was created by non-Indigenous accomplices living in colonized Lisjan territory, in close consultation with the leadership of the Sogorea Te’ Land Trust, in an effort to recognize and support their work of rematriation and transform all of our communities’ relationship to the land we live on. The Shuumi Land Tax was in part inspired by the [Honor Tax](#) for the Wiyot Nation initiated by [Seventh Generation Fund for Indigenous Peoples](#).

What will the funds from the tax be used for?

All of the funds generated by Shuumi will go directly to support the Sogorea Te’ Land Trust’s work of rematriation, facilitating the return of Indigenous land to Indigenous people. This includes cultivating urban gardens, building community centers and sacred arbors, purchasing and managing land, engaging in public education and advocacy, and developing community resilience.

What’s the difference between the Shuumi Land Tax and making a donation?

The Shuumi Land Tax is not a donation.* It is a financial contribution that recognizes and respects the sovereignty of Native Nations and acknowledges the historic relationship the Ohlone have with their traditional territories. It is a voluntary annual contribution paid to the Sogorea Te’ Land Trust by non-Native people who live on unceded Lisjan Ohlone land.

*However, it is tax-deductible, see below.

Why does the money go to a non-profit women-led Indigenous land trust and not a tribal government?

None of the Ohlone tribes are federally recognized by the United States government. Federal recognition is a legal status that affirms a tribe’s entitlement to self-determination and sovereignty. Hundreds of thousands of Indigenous people across the United States belong to non-federally recognized tribes. The process to become “recognized” in the United States is the Federal Acknowledgement Process, an arduous and expensive undertaking that lasts decades, as a tribe must prove its ‘authenticity’ under criteria designed to severely limit the possibility of success. Given the lack of a formal tribal government structure to facilitate community development, the Indigenous women leaders of the Sogorea Te’ Land Trust have

stepped up to create an alternative model.

I don't know any Ohlone people or the history of the land, why should I pay a tax?

If you live on Ohlone land, you are benefiting from the genocide waged against the Ohlone people and the theft of their land. Whether you know it or not, and however you feel about it, this is an inescapable fact. The civic infrastructure, the economic system, the private development and the consumption of natural resources in our society are all connected to and in different ways built upon the colonial occupation of this land and the violent displacement of the Ohlone. Paying the Shuumi Land Tax is a small way to contribute to the healing of this history, the sovereignty of Ohlone people and the preservation of their culture.

How do the calculations of the Shuumi Land Tax work?

For individuals or households paying Shuumi, the Tax calculations are informed by two main factors: your relationship to the land, whether you rent or own, and the approximate value or amount of land you live on.

For people who rent or lease their home, here is the breakdown of how the tax is calculated:

- **\$0-1500 monthly rent:** $\text{annual rent} \times 0.005 = \text{your recommended annual Shuumi contribution}$ (0.5% of annual rent)
- **\$1501-2500 monthly rent:** $\text{annual rent} \times 0.00625 = \text{your recommended annual Shuumi contribution}$ (0.625% of annual rent)
- **\$2501-3500 monthly rent:** $\text{annual rent} \times 0.0075 = \text{your recommended annual Shuumi contribution}$ (0.75% of annual rent)
- **\$3501 and above monthly rent:** $\text{annual rent} \times 0.01 = \text{your recommended annual Shuumi contribution}$ (1% of annual rent)

For people who own their home, here is the breakdown of how the tax is calculated:

- **Studio** = \$150 annually or \$12.50/month
- **1 Bedroom** = \$200 annually or \$16.66/month
- **2 Bedrooms** = \$300 annually or \$25/month
- **3 Bedrooms** = \$400 annually or \$33.33/month
- **4+ Bedrooms** = \$500 annually or \$41.66/month

A few things to note:

Ownership can apply to condos as well as houses. It also applies to non-owner occupied land such as rental properties, businesses or factories. In other words, if you own multiple pieces of land in Ohlone territory, you should pay taxes on all of them.

All of this is a recommendation, an invitation for you to consider your use of Lisjan Ohlone land and make an appropriate contribution to the Sogorea Te' Land Trust. If there is an important element that is not factored into these calculations that inspires you to give more or requires you to give less, then do so.

How do the calculations of the Institutional Shuumi Land Tax work?

For institutions paying Shuumi, the Tax calculations are informed by two main factors: an institution's primary economic model, whether it's a for profit or nonprofit, and the size of your annual budget or profit.

For nonprofits, both local and national (with offices or operations on Lisjan Ohlone land), here is the breakdown of how the tax is calculated:

Nonprofit Shuumi Calculations

- \$0 – \$100,000: $\text{annual budget} \times 0.0025 = \text{your recommended annual Shuumi contribution}$
- \$100,001 – \$750,000: $\text{annual budget} \times 0.004 = \text{your recommended annual Shuumi contribution}$

- \$750,001 – \$1,500,000: annual budget x 0.007 = your recommended annual Shuumi contribution
- \$1,500,001 and above: annual budget x 0.01 = your recommended annual Shuumi contribution

For for-profits/businesses, both local and national (with offices or operations on Lisjan Ohlone land), here is the breakdown of how the tax is calculated:

For Profit Shuumi Calculations

- \$0 – \$500,000: annual profit x 0.005 = your recommended annual Shuumi contribution
- \$500,001 – \$1,500,000: annual profit x 0.01 = your recommended annual Shuumi contribution
- \$1,500,001 – \$3,000,000: annual profit x 0.02 = your recommended annual Shuumi contribution
- \$3,000,001 and above: annual profit x 0.04 = your recommended annual Shuumi contribution

What is appropriate and feasible will vary from institution to institution. Shuumi invites you to think about what your institution can offer, find out what is useful, and make it happen. All of this is a recommendation, an invitation for you to consider your use of Lisjan Ohlone land and make an appropriate contribution to the Sogorea Te' Land Trust. If there is an important element that is not factored into these calculations that inspires you to give more or requires you to give less, then do so.

Is payment of the Land Tax tax-deductible?

Yes. The Sogorea Te' Land Trust is an independent, registered 501(c)(3) non-profit organization in the state of California and the contributions it receives are tax-deductible under our EIN# 82-4415931.

I already pay taxes to the government, why should I pay more to the Land Trust?

People pay many different kinds of taxes to the government: sales, income, property, etc. The primary taxes levied on land are property taxes. These are paid to local governments and fund services such as roads, parks, schools and libraries. Since the Ohlone are not a federally recognized tribe, they do not receive any of the political or economic opportunities that federally recognized tribes have access to. They are also not entitled to participate in the gaming industry or legally impose taxes on their tribal land. However, they can set up non-profit organizations and get the same tax benefits as other non-profits. Taxation is a controversial process with a complicated history. For the purposes of Shuumi, we use the word tax to describe a payment towards the investment in and development of a collective good. The Sogorea Te' Land Trust is working on behalf of all of us to transform our relationship to the land we live on, to heal its brutal history of violence and restore its ecological health and vitality.

Why is the Shuumi Land Tax based on a progressive tax structure?

Generally, people with a higher income and more wealth consume more local (and global) resources and therefore should make a proportionally larger contribution. A progressive tax is a tax in which the tax rate increases as the taxable amount increases. In other words, the more land you live on or the greater the value of that land, the more you pay. The Shuumi Land Tax is designed so that the annual amount a person pays is informed by both the person's relationship to the land they live on (renting or owning) and their ability to pay. Similarly, Institutional Shuumi is designed to reflect each business or organization's purpose and size in appropriate relationship with its contribution.

What about the streets, parks, stores, schools and all the other community places that I have the benefit of using that are also on stolen Lisjan Ohlone land?

Great question! The Shuumi Land Tax calculation is based on the specific piece of land you

live on but that is not the only Lisjan Ohlone land you use. Throughout our lives, we work, play, shop, etc. in various places on Ohlone land (and of course other tribal territories), including land that was formerly villages, sacred sites, and burial grounds. The genocide waged against the Ohlone and the theft of their land have profoundly shaped the development of our society and the modern world we utilize daily. Nothing exists unaffected by this history. Everyone who lives here in this beautiful place benefits from it. For simplicity sake, the Shuumi Land Tax uses our homes and workplaces as a symbol for all of the Ohlone land that we live on.

I just arrived recently in Lisjan Ohlone territory. Do I still have to pay the tax?

This simple answer is “Of course!” But here’s the deal: No one “has” to pay this tax. We will not show up at your doorstep to evict you if you do not pay. But we strongly encourage you to participate in this community effort to acknowledge the local Ohlone and Indigenous community and support their efforts to reclaim pieces of their traditional land. Whether you are a recent transplant or an old school resident, Shuumi is for you.

My family has lived in Lisjan Ohlone territory for generations. How should that affect my participation in the tax?

Consider the accumulated benefit, the economic opportunities, the cultural capital your family might have acquired from living here over time. While it may be impossible to quantify in a dollar amount, consider digging a little deeper and contributing a little (or a lot) more. Invite your family members to also pay the Shuumi Land Tax. The impacts of colonization have accumulated over time and oppressed generations of Ohlone people. Our response should be proportional.

I really want to contribute to this project but I don’t live on Lisjan Ohlone land. What should I do?

First of all, you are welcome to pay the Shuumi Land Tax even if you don’t live on Lisjan Ohlone land. We also strongly encourage you to learn about the local tribe(s) where you do live and support their efforts for self determination financially or otherwise.

Are there Indigenous funding models like the Shuumi Land Tax in other parts of the country?

Yes, the Shuumi Land Tax was in part inspired by the Wiyot tribe’s [Honor Tax](#) in Humboldt County, California. There is also [Real Rent Duwamish](#) in Seattle, the [Manna Hatta Fund](#) in New York, the [Honor Native Land Tax](#) in Albuquerque and several others in development across the continent.

I don’t have any financial resources to contribute, is there anything other way I can support the Land Trust?

Absolutely. We’re so glad you asked. There are many ways to support the work of the Sogorea Te Land Trust. You can learn more [here](#).

Now that I have paid the tax, is my work done?

No! This is just a first step towards acknowledging and supporting the Ohlone and the Bay Area Indigenous community. Some ideas about next steps include:

- Let other people in the East Bay know about the Shuumi Land Tax and encourage them to pay it.
- Advocate for your workplace, your place of worship, your children’s schools, your local government to pay Institutional Shuumi.
- Get involved with the Sogorea Te’ Land Trust’s programs.
- Spread the word across the country about the importance of protecting Indigenous sacred sites and supporting Indigenous communities.
- Learn more [here](#).

<https://sogoreate-landtrust.org/>