




# 105(I) Lease Program - 2026

# Indian Self Determination and Education Assistance Act (ISDEAA)



The act is statutory and, upon request of a Tribe or Tribal organization (T/TO), requires the Secretaries of the Department of the Interior and the Department of Health and Human Services to enter into a facility lease agreement for certain facilities used for Programs, Functions, Services, or Activities (PFSA) assumed under ISDEAA.

Section 105(l) Leases are not traditional leases but are more like “*Facility Cost Agreements*” between the BIA, or IHS and T/TO for facility operational expenses.



# Eligibility Requirements




Eligible facilities are those to which the T/TO has:

- Title
- Leasehold Interest
- Trust Interest

T/TO must prove interest in a facility by:

- Trust Title
- Quitclaim Deed or Warranty Deed
- Lease or Rental Agreement

The facility must be ***occupied***, and the PFSA must be in an approved ISDEAA Self-Determination contract, Self-Governance compact, or Public Law 100-297 grant.



# Types of Compensation



- Fair Market Rental
- Cost Elements listed in 25 CFR Section 900.70 (a) – (h) only
  - (a) Rent (sublease)
  - (b) Depreciation of the useful life of the facility based on acquisition costs not financed with federal funds
  - (c) Contributions to a reserve for replacement of facilities
  - (d) Principal and interest paid or accrued
  - (e) Operation and maintenance expenses, to the extent not otherwise included in rent or use allowances
  - (f) Repairs to buildings and facility equipment (no furnishings or office equipment)
  - (g) Alterations that are needed to meet program requirements (Tenant improvements)
  - (h) Other reasonable expenses (Tribe must provide written justification)
- Combination of Fair Market Value and Cost Elements

*\* Compensation must be reasonable and not duplicative*




# Application Process




On Tribal letterhead, submit a letter of intent to [ISDEAA105L@BIA.GOV](mailto:ISDEAA105L@BIA.GOV).

**Letter of Intent** should include:

- The name of each facility
  - The address of each facility.
  - Identify the approved ISDEAA PFSAs in each facility
  - The type of compensation the Tribe is seeking
  - A statement of ownership interest
  - Identify fiscal or calendar year accounting
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## Required Documents



- Proof of ownership (Title, Deed, Trust Interest, Rental Agreement)
  - Certificate of occupancy
  - Recent photos of the facility's interior and exterior
  - Fair market rental appraisal/analysis (FMRA) and/or proof of actual cost
  - Floor plans that clearly identify all spaces and types of use
  - Financial certification
  - Tribal resolution
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# EXAMPLE - Building with Multi-Use Spaces

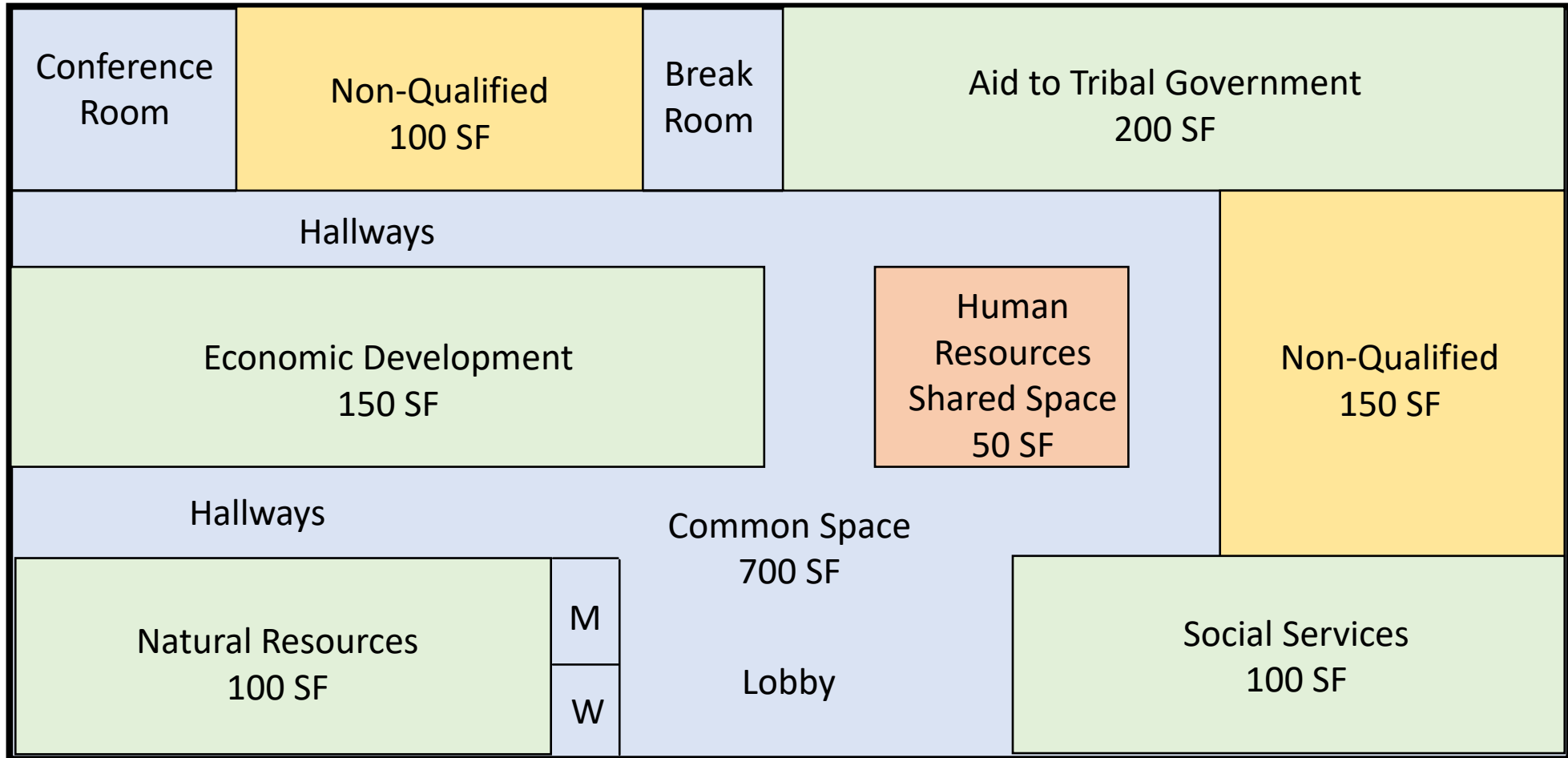
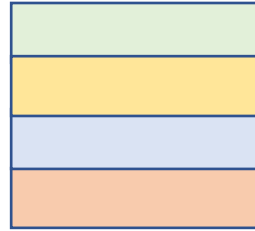
Total Space = 1,550 SF

BIA PFSA Space = 550 SF

Non-Qualified Space = 250 SF


Common Space = 700 SF

Shared Space = 50 SF



## Lease Execution Process



- Tribe submits letter of intent to [ISDEAA105L@BIA.GOV](mailto:ISDEAA105L@BIA.GOV)
  - A Realty Specialist is assigned once all required documents are received
  - Once the Realty Specialist and the Tribe agree to the terms of the draft lease
  - The lease will be submitted for surnaming/legal sufficiency review
  - Once surnaming is finalized, all parties sign the lease
  - The Realty Specialist will send an executed copy to the Tribe and requests the delivery of funds
  - The funds will be distributed to the Tribe/Tibal Organization in one lump sum annually through the 638 contract/compact or 297 grant awarding official
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# Lease Terms and Renewals



## Initial Lease


- Lease is incorporated into the ISDEAA 638 contract, compact, or 297 grant.
- Initial leases are prorated for year one and year two is for a full calendar or fiscal year.

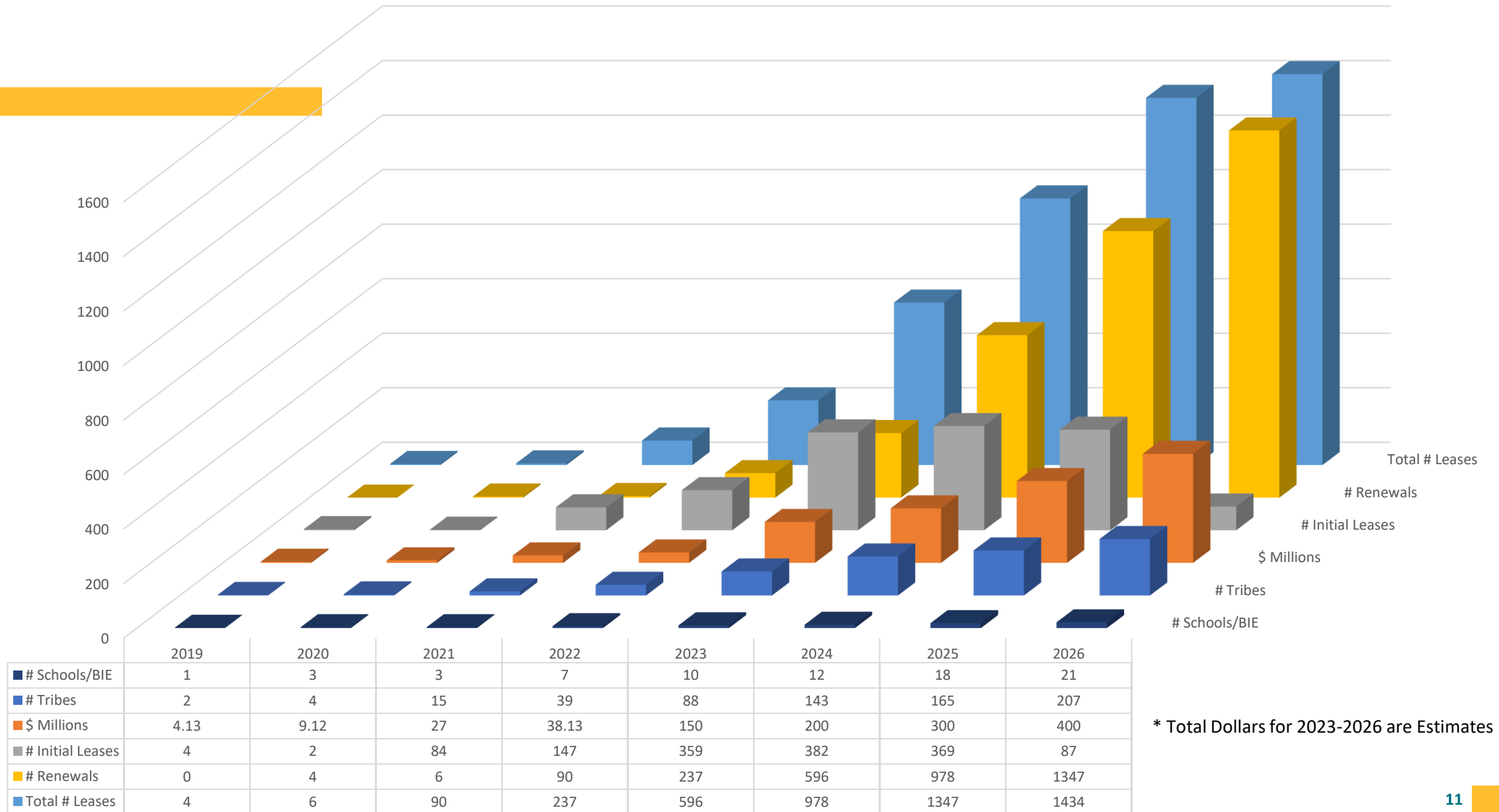
## Lease Renewals

- Renewal requests must be received 90 days before lease expiration.
  - Lease terms may be renegotiated at renewal.
  - Renewals are for two calendar or fiscal years.
  - Payments are always made annually in one lump sum.
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## The Path Forward



- All correspondence needs to go through [ISDEAA105L@BIA.GOV](mailto:ISDEAA105L@BIA.GOV)
  - The 105(I) guidebook, presentation slides, and sample templates are posted on the Office of Tribal Leases website: <https://www.bia.gov/as-ia/ofpsm/otl>
  - The 105(I) team will ensure there are no duplicative payments
  - Technical assistance is available upon request.
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**Cody L. Seaton**

**Chief, Office of Tribal Leases**

12201 Sunrise Valley Drive  
Reston, VA 20192

Work: (571) 560-0611

[cody.seaton@bia.gov](mailto:cody.seaton@bia.gov)

[ISDEAA105L@BIA.GOV](mailto:ISDEAA105L@BIA.GOV)

Office of Tribal Leases website:

<https://www.bia.gov/as-ia/ofpsm/otl>