

RESOLUTION OF THE
NAABIK'ÍYÁTI' STANDING COMMITTEE OF THE
23RD NAVAJO NATION COUNCIL - Fourth Year, 2018

AN ACTION

RELATING TO NAABIK'ÍYÁTI' COMMITTEE; CONFIRMING THE REAPPOINTMENT OF MR. MARK GRAHAM TO SERVE ON THE NAVAJO TAX COMMISSION FOR A TERM OF FIVE YEARS

SECTION ONE. AUTHORITY

- A. The Naabik'íyáti' Committee is a standing committee of the Navajo Nation Council and is empowered to give final confirmation of the appointments to boards, commissions, and colleges, unless otherwise provided by law. 2 N.N.C. §§ 700(A) and 701(A)(1).

SECTION TWO. FINDINGS

- A. The Navajo Tax Commission is established under the Executive Branch of the Navajo Nation government. 2 N.N.C. § 3351.
- B. The Commission consists of five (5) members, of at least three (3) of whom shall be Navajo. 2 N.N.C. § 3352(A).
- C. Pursuant to 2 N.N.C. § 3352(B), the President of the Navajo Nation shall, at the times required under Subsection (C) and (E), nominate a person qualified by virtue of education, experience, or office, and upon confirmation by the [Naabik'íyáti'] Committee of the Navajo Nation Council, such person shall be appointed to serve a term as a Commissioner. See also CO-45-12.
- D. Pursuant to 2 N.N.C. § 3352(C), the terms of office of commissioners shall be five (5) years; provided however, that in order to stagger the expiration of terms of office, March 31 of each year shall be the common anniversary date, the three present Commissioners shall continue to serve out their appointed terms, and, of the two new Commissioner appointees, one shall be appointed for a term ending in 1990, and the other for a term ending in 1991.
- E. The President of the Navajo Nation has previously appointed Mark Graham to serve on the Navajo Tax Commission and his current term expires on March 30, 2018.
- F. The President of the Navajo Nation has chosen to re-appoint Mark Graham to serve on the Navajo Tax Commission for an

additional five (5) year term. Letter of appointment is attached hereto as **Exhibit A**.


- G. Mark Graham's letter of interest, résumé, and Certificate of Navajo Indian Blood are attached hereto as **Exhibit B**, **Exhibit C** and **Exhibit D**, respectively.

SECTION THREE. CONFIRMATION

Pursuant to 2 N.N.C. § 3352(B), the [Naabik'iyáti'] Committee hereby confirms the reappointment of Mark Graham to serve on the Navajo Tax Commission for a term of five (5) years beginning March 31, 2018 and ending on March 30, 2023.

CERTIFICATION

I, hereby certify that the foregoing resolution was duly considered by the Naabik'iyáti' Committee of the 23rd Navajo Nation Council at a duly called meeting in Window Rock, Navajo Nation (Arizona), at which a quorum was present and that the same was passed by a vote of 08 in Favor and 06 Opposed, on this 8th day of March, 2018.



LoRenzo C. Bates, Chairperson
Naabik'iyáti' Committee

Motion: Honorable Nelson BeGaye
Second: Honorable Seth Damon

Chairperson Bates not voting



THE NAVAJO NATION

RUSSELL BEGAYE PRESIDENT
JONATHAN NEZ VICE PRESIDENT



December 4, 2017

Mark Graham

Re: Official Appointment to the Navajo Tax Commission

Dear Mr. Graham,

It is our distinct pleasure to appoint you to the Navajo tax commission you have extensive experience and education in various fields relating to tax and audit. After review of your resume and interview, we strongly believe you have the background and experience to competently represent on this commission. You are hereby appointed for the term of Five (5) years 3/31/18 to 3/30/23. This appointment is subject to confirmation by Naa'bik'yati Committee of the Navajo Nation Council.

Thank you for your desire to serve as a board member with the Commission. If you have any questions relating to your appointment, please contact Karis N. Begaye, legal counsel, office of the president and vice president at (928) 871-7812.

Sincerely,

THE NAVAJO NATION

A handwritten signature in black ink, appearing to read "Russell Begaye".

Russell Begaye, *President*

A handwritten signature in black ink, appearing to read "Jonathan M. Nez".

Jonathan M. Nez, *Vice President*

11/22/17 509



November 16, 2017

Office of the President/Vice-President
Attn: Karis Begaye, Legal Counsel
PO Box 7440
Window Rock, AZ 865515



Dear Ms Begaye,

This letter will serve as my letter of interest to continue to serve on the Navajo Tax Commission (NTC). I believe my current term ends in March 2018 and I would like to take the time now to show my interest in continuing to serve on the Navajo Tax Commission.

First, I'm completing my second term on the Navajo Tax Commission. I've greatly enjoyed continuing to assist the Commission and the Office of the Navajo Tax Commission administer the eight Navajo Tax Statutes. I'm able to continue to provide my knowledge, experience and skills to the staff in this role as a commissioner.

Secondly, my background is primarily in taxation. I've worked within Indian Taxation for the last 17 years, most of which occurred within the Office of the Navajo Tax Commission. I have experience working in all aspects of tax collection and administration from conducting desk audits for timely payment of taxes due, conducting field audits, monitoring tax payments, assessing property taxes, to recommending amendments to current tax statutes.

Furthermore, during my 17 years in Indian taxation, I've worked for the Navajo Tax office, Salt River Pima-Maricopa Indian Community and now currently Gila River Indian Community. This experience has broadened my knowledge and skills in tax administration which continues to benefit the Office of the Navajo Tax Commission.

Lastly, I know the important role that the Office of the Navajo Tax Commission plays in the Navajo Nation government. Through the administration of a tax statute, Navajo is displaying its sovereignty. This is an important aspect of the Office. Then, by administering the tax statutes, tax revenue is collected which is then using for the services and programs that benefit the Navajo people.

Please find attached my resume with contact information. I am available to discuss this position if needed. I thank you for your time and consideration of my request.

Sincerely,


Mark C. Graham



Mark Charles Graham

EDUCATION:

Arizona State University, Tempe, Arizona
Bachelors of Science, General Business, Graduated August 1993

EXPERIENCE:

July 2017 To Present	<u>Customer Service Representative</u> <u>Circle K Corporation</u> Part-time employment Provide prompt and courteous customer service to store clients; handle all types of store transactions for Circle K's products and services; maintain the shelves stocked with products for customers; and maintain a clean and pleasant store environment.
December 2016 To present	<u>Tax Field Auditor</u> <u>Revenue/Internal Audit, Gila River Indian Community</u> Auditor of taxpayer's operating within the Gila River Indian Community; conducting Transaction Privilege Tax, Tobacco Tax and Alcohol tax audits; prepare audit risk analysis for determining yearly audit plan; input tax return data in office database for report and trend analysis of taxpayer activity; review Community Code for recommendation on amendments to the benefit of the Community and businesses; assist with Community's IRS Volunteer Income Tax Assistance (VITA) site as federal and state tax preparer and quality reviewer.
December 2015 To December 2016	<u>Contract & Grants Specialist</u> <u>Office of Community Manager, Gila River Indian Community</u> Monitoring of external contracts and grant funds received by the Community to provide services or accomplish tasks as outlined by grant applications; compliance reviews of grant programs to ensure compliance with grant requirements; submittal of grant applications; reviews of grant applications and coordinating supporting documentation for grant proposal; created electronic filing of grant applications, grant award packets and grant reports. Also assisted with the Community's IRS Volunteer Income Tax Assistance (VITA) site as federal and state tax preparer.
August 2014 To December 2015	<u>Internal Auditor</u> <u>Revenue/Internal Audit, Gila River Indian Community</u> Conducting internal audits of Community government programs. Preparing audit documentation, conducting audit field work, preparing post audit write-ups and presenting audit findings to the respective programs. Assisted with

the Community's IRS Volunteer Income Tax Assistance Program (VITA) site as federal and state tax preparer.

January 2014
To August 2014

Health Care Auditor

Revenue/Internal Audit, Gila River Indian Community

Conducting audit of programs funded by the Indian Health Services (IHS) Annual Funding Agreement with the Community. Preparing audit documentation, conducting audit field work, preparing post audit write-ups and presenting audit findings to the Community health programs.

April 2008
To Aug 2013

Tax Reporting & Collections Manager

Treasurer's Office, Salt River Pima-Maricopa Indian Community

Managed Community's Tax Program, composed of four taxes and four staff (two Tax Auditors, Tax Accountant and Property Assessor); conducted tax audits for transaction privilege and tobacco taxpayers; reviewed tax audits; analyzed revenue collected; monitored federal, state and Indian tax activity; prepared internal control program and ensured compliance with the program internal controls; advised Community Treasurer, President and Council on tax issues; and developed amendments to the Community Tax Ordinance. Served on the Salt River Housing and Salt River Financial Services Institute Board of Directors as the Treasury Office liaison.

Feb 2006
To April 2008

Tax Reporting & Collections Supervisor

Treasurer's Office, Salt River Pima-Maricopa Indian Community

Managed Community's Tax Program, composed of four taxes and one tax auditor; conducted tax audit of transaction privilege taxpayers; reviewed tax audits; developed Community's annual property tax rates; assessed property tax on business leases within the Community; analyzed tax revenue collection; monitored federal, state and Indian tax activity; advised Community Treasurer, President and Council on tax issues; developed amendments to the Community Tax Ordinance; and developed department expansion.

June 2003
To Feb 2006

Executive Director

Office of the Navajo Tax Commission, Navajo Nation

Managed four supervisors and 18 support staff; administered the seven Navajo taxes; reviewed tax audits; developed seven year tax revenue projections for budgeting purposes; worked on Executive Branch Budget Team, reviewing department's budget proposals; analyzed tax revenue and advised President and Council on trends; monitored federal, state and Indian activity within taxation; prepared amendments and reviewed proposed legislation to the Navajo Tax Statutes.

<p>April 2003 To June 2003</p>	<p><u>Financial Manager</u> <u>Navajo Tribal Utility Authority (enterprise of Navajo Nation)</u> Managed Finance and Accounting division; supervised three supervisors and 35 staff; monitored utility revenue; worked with enterprise's new financial software.</p>
<p>January 2003 To April 2003</p>	<p><u>FMIS Project Manager</u> <u>Office of the Controller, Navajo Nation</u> Served as tribal liaison during implementation of new financial software, working with consultants and tribal programs in design.</p>
<p>July 2000 To Jan 2003</p>	<p><u>Principal Accountant/Accounting Manager/Acting Executive Director</u> <u>Office of the Navajo Tax Commission, Navajo Nation</u> Supervised three accounting and five compliance department staff; reconciled monthly revenue and budget ledgers; developed annual budget for office; reviewed work prepared by accounting and compliance staff; maintained Audit Assessment log; prepared quarterly payment to the State of Arizona for FET taxes collected; developed distribution plan for Navajo Sales Tax revenue.</p>
<p>Apr 1999 To July 2000</p>	<p><u>Tax Compliance Officer II – Compliance Manager</u> <u>Office of the Navajo Tax Commission, Navajo Nation</u> Supervised three staff; reviewed tax assessments developed by department staff; performed monthly reviews of SEV and FET tax returns and assessed for non-compliance; updated oil production database; developed database for fuel distribution and sales activity; maintained Audit Assessment log; and prepared quarterly payment to State of AZ for FET taxes collected.</p>
<p>Apr 1997 To April 1999</p>	<p><u>Tax Compliance Officer II</u> <u>Office of the Navajo Tax Commission, Navajo Nation</u> Performed monthly compliance reviews of SEV, BAT/C and HOT tax returns for timely filing & payment; prepared assessments for tax, interest & penalties for noncompliance to tax code; developed database of Oil & Gas production activity and taxes paid per lease; updated and monitored the Audit and Compliance Assessment logs; upgraded office computer network; prepared audit work papers; performed field audits of BAT and BAT/C taxpayers; and helped taxpayers with questions concerning Navajo Nation tax codes.</p>
<p>Prior to Apr 1997</p>	<p>Available upon request</p>

BOARDS/COMMISSIONS:

Navajo Tax Commission: Serving second term of a five year appointment on a five member commission that provides direction for the Office of the Navajo Tax Commission.

Navajo Shopping Center: Starting the first term of a three year appointment to the board that oversees the shopping plazas operated by the enterprise.

National Intertribal Tax Association: Served on board to help organize the annual inter-tribal tax association conference, by determining discussion topics, gathering panel members and conducting panels during the conference.

SKILLS:

Proficient in MS Office (Excel, Word, Access, PowerPoint, Outlook), Peoplesoft financial and human resource software, Munis Financial software, TaxWise and TaxSlayer Income Tax software, 10-key calculator and Public Speaking



PETERSON ZAH
PRESIDENT

THE NAVAJO NATION

MARSHALL PLUMMER
VICE PRESIDENT

UNACCEPTABLE IF ALTERED

CERTIFICATE OF NAVAJO INDIAN BLOOD

PART A (To be used if applicant is enrolled)

FORT DEFIANCE
AGENCY

February 07, 1995
DATE

I certify that Mark Charles Graham is listed on the Navajo Indian Census Roll, dated Jan. 01, 1940, which is an official record of this office as being of 1/2 (Half) degree Navajo Indian blood, with Roll Number [REDACTED], date of birth [REDACTED].

RECORD: Page 181 Eastern Navajo Indian Census Roll, New Mexico.
Enrolled February 26, 1969.

Imogene Tubaka
FOR: VITAL STATISTIC MANAGER

THE INFORMATION CONTAINED ON THIS DOCUMENT
HAS BEEN TAKEN FROM THE OFFICIAL TRIBAL ROLL OF THE NAVAJO TRIBE.

NAVAJO NATION

RCS# 831

Naa'bik'iyati Committee

3/8/2018

02:36:19 PM

Amd# to Amd#

Legislation No. 0066-18

PASSED

MOT BeGaye, N

Confirming the Reappointment

SEC Damon

of Mr. Mark Graham to Serve on
the Navajo Tax Commission

Yea : 8

Nay : 6

Excused : 0

Not Voting : 10

Yea : 8

Begay, K
Chee

Daniels
Hale

Shepherd
Smith

Tso
Witherspoon

Nay : 6

BeGaye, N
Bennett

Filfred
Perry

Slim

Tsosie

Excused : 0

Not Voting : 10

Bates
Begay, NM
Begay, S

Brown
Crotty
Damon

Jack
Pete

Phelps
Yazzie