

RESOLUTION OF THE

NAABIK'ÍYÁTI' COMMITTEE OF THE  
23<sup>RD</sup> NAVAJO NATION COUNCIL - Third Year, 2017

AN ACTION

RELATING TO NAABIK'ÍYÁTI' COMMITTEE; CONFIRMING THE APPOINTMENT  
OF MS. SHANA BAREHAND TO SERVE ON THE NAVAJO TAX COMMISSION

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, at least three (3) of whom shall be Navajos. 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 Government Services Committee of the Navajo Nation Council, such person shall be appointed to serve a term as a Commissioner. The Government Services Committee shall mean the Naabik'íyáti' Committee, pursuant to 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. Pursuant to 2 N.N.C. § 3352(D), a commissioner shall be removed only for cause by the President of the Navajo Nation and upon ratification by the Naabik'íyáti' Committee of the Navajo Nation Council; provided that the person so removed may then appeal the removal to the Supreme Court of

the Navajo Nation. For the purposes of this Subsection, "cause" means:

1. Incapacity. Physical or mental incapacity where such incapacity extends or is expected to extend longer than six months.
  2. Nonfeasance. Failure to perform the duties of office, including, but not limited to, repeated and unexcused failure to attend the meetings and other official functions of the Commission.
  3. Ex parte violation. Participation in ex parte consultation with any representative of a taxpayer who is an appellant in a dispute before or with the Commission.
  4. Certain other acts. Any act that is a felony in the jurisdiction where committed, or any act involving moral turpitude that is a misdemeanor in the jurisdiction where committed.
  5. A vacancy in the Commission, whether caused by death, removal, or resignation shall be filled by an interim appointment to complete the vacated term made in accordance with this Section.
- F. The President of the Navajo Nation appointed Shana Barehand to serve on the Navajo Tax Commission. Letter of appointment attached as **Exhibit A**.
- G. Shana Barehand's letter of interest and resume is attached as **Exhibit B** and **Exhibit C**.

### SECTION THREE. CONFIRMATION

Pursuant to 2 N.N.C. § 3352(B), the Naabik'íyáti' Committee hereby confirms the appointment of Shana Barehand to serve on the Navajo Tax Commission for a term of three (3) years beginning March 31, 2017 and ending on March 20, 2020.

**CERTIFICATION**

I hereby certify that the foregoing resolution was duly considered by the Naabik'íyáti' Committee of the 23<sup>rd</sup> 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 13 in Favor and 03 Opposed, this 7<sup>th</sup> day of September, 2017.

A handwritten signature in blue ink, appearing to read "LoRenzo C. Bates", with a stylized flourish at the end.

LoRenzo C. Bates, Chairperson  
Naabik'íyáti' Committee

Motion: Honorable Lee Jack, Sr.  
Second: Honorable Benjamin Bennett

Chairperson Bates not voting

# 6

**23rd Navajo Nation Council**  
**Naabik'iyati' Committee**

Date: September 7, 2017

Legislation No. 0312-17

Motion: Lee Jack, Sr.

Second: Benjamin Bennett

**ALL DELEGATES:**

	Yea	Nay
BATES, LoRenzo C.		
BEGAY, Kee Allen Jr.	✓	
BEGAY, Norman M.	✓	
BEGAY, Steven	✓	
BEGAYE, Nelson	✓	
BENNETT, Benjamin L.		
BROWN, Nathaniel		
CHEE, Tom T.	✓	
CROTTY, Amber K.	✓	
DAMON, Seth	✓	
DANIELS, Herman	✓	
FILFRED, Davis		✓
HALE, Jonathan L.	✓	
JACK, Lee Sr.	✓	
PERRY, Jonathan		
PETE, Leonard H.	✓	
PHELPS, Walter		
SHEPHERD, Alton Joe		
SLIM, Tuchoney Jr.	✓	
SMITH, Raymond Jr.		
TSO, Otto		✓
TSOSIE, Leonard		✓
WITHERSPOON, Dwight	✓	
YAZZIE, Edmund		

**GRAND TOTAL**

**13 | 3**

**CERTIFICATION:**



Honorable LoRenzo C. Bates  
 Speaker

**BY COMMITTEE:**

	Yea	Nay	TOTAL
<b>BFC:</b>			
CHEE, Tom T.			
DAMON, Seth			
JACK, Lee Sr.			
SLIM, Tuchoney Jr.			
WITHERSPOON, Dwight			
TSOSIE, Leonard			
<b>HEHSC:</b>			
BEGAY, Norman M.			
BEGAY, Steven			
BEGAYE, Nelson			
BROWN, Nathaniel			
CROTTY, Amber K.			
HALE, Jonathan L.			
<b>LOC:</b>			
BEGAY, Kee Allen Jr.			
DANIELS, Herman			
SMITH, Raymond Jr.			
TSO, Otto			
YAZZIE, Edmund			
<b>RDC:</b>			
BENNETT, Benjamin L.			
FILFRED, Davis			
PERRY, Jonathan			
PETE, Leonard H.			
PHELPS, Walter			
SHEPHERD, Alton Joe			
<b>SPEAKER:</b>			
BATES, LoRenzo C.			
(Votes only in a tie)			

**GRAND TOTAL**

**13 | 3**





## THE NAVAJO NATION

RUSSELL BEGAYE  
JONATHAN NEZ



July 20, 2017

Shana Barehand

**Re: Official Appointment to the Navajo Tax Commission**

Dear Ms. Barehand:

It is our distinct pleasure to appoint you to the Navajo Tax Commission ("Commission"). You have extensive experience in the regulatory field in various fields such as environmental and telecommunications. 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 three (3) years 3/31/17 to 3/20/20.** This appointment is subject to confirmation by the 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, reading "Russell Begaye".

Russell Begaye, *President*

A handwritten signature in black ink, reading "Jonathan M. Nez".

Jonathan M. Nez, *Vice President*



Russell Begaye, President  
Navajo Nation  
P.O. Box 9000  
Window Rock, Arizona 86515

Greetings President Begaye:

I respectfully submit this letter of interest for the vacant position on the Navajo Tax Commission. I am Mono from California and I currently serve as the Tribal Liaison at the Washington State Department of Revenue. I have over twenty years of experience as an Indian Law attorney and even more experience working with tribes and tribal programs. Three of my children are Navajo citizens and my husband's family is from Chinle. I have a great respect for the Navajo Nation and I believe it has been a role model for all tribes, particularly because it was the first tribes to have a sophisticated tax administration. I would consider it a great honor to serve the Navajo people.

For the past six years I have worked in the area of tax policy and administration while with the Washington State Department of Revenue. Taxation, which is essentially law based on economic theory, when combined with Indian law, can become complicated. I am one of a handful of Native professionals with expert knowledge and real-world experience in the area of taxation. I am capable of seeing past the complexity, to provide consistent and fair answers and effective counsel for tax questions that are presented. I work for one of the most efficient state tax departments in the nation. It has won national awards for innovation and efficient tax administration. I would like to share my knowledge and experience from this Department with the Navajo Tax Commission and its Administration.

As part of my job, I keep apprised of current developments in tax policy and federal law. With this knowledge, I advise the Director and Governor on how to interpret federal law or create policy that accurately reflects the law. These are often politically sensitive decisions, because nobody likes taxes. We must, therefore, often weigh dollars and interests to maintain a stable balance. These are the types of difficult decisions that all government leaders must make and I am here to help.

Although I generally work on the larger policy issues, I have experience writing letter rulings, policies, regulations, and implementing new laws. Each year my tribal team and I respond to over 200 inquiries regarding state/tribal tax issues. Most of these are letter rulings that clarify how the tax is applied to their specific facts. We also have long term projects such as drafting rules and public policy statements. While at the US Environmental Protection Agency, I also drafted regulations, implemented new laws and created administrative enforcement programs. These public documents take careful stakeholder work and a lot of outreach in order to accurately assess a new rule or policy's impact on the economy.

Tax is a difficult area in which to work. You must constantly weigh the needs of the government and the burden on the taxpayer. You must consider its effect on the tribal economy, and look for ways to achieve the best compliance. My tax administrative experience will help guide the Navajo Tax Commission in achieving its goals. I think that my experience combined with the experience of the other Commissioners would assist the Commission in creating a fair and balanced tax system.

I have enclosed my full resume to demonstrate my longstanding experience and commitment to Indian country and relevant administrative and policy experience.

In closing, I would like to reiterate my great respect for the Navajo Nation and my familiarity with Navajo Nation's government. I have worked with some of the professionals who serve in this administration. I would be happy to provide names upon request. I also have strong ties to the Nation, through my children, in laws and the great law school in which I graduated. I would consider it a great honor to serve the citizens of your Nation. Thank you for your consideration.

With Respect and Warm Regards,

  
Shana Greenberg Barehand



# Shana Greenberg Barehand

Phone:

Email:

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**Summary:** I am an outstanding communicator, planner and organizer with the ability to lead change in an encouraging and optimistic manner. I have extensive experience developing and administering new programs and in analyzing and resolving complex legal issues.

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## Work History

### **Adjunct Professor**

Evergreen State College

Supervisor: Cindy Marchand-Cecil

Jan. – March 2015

Olympia, WA

- Taught college juniors and seniors a two credit class entitled "Ethics in Indian Country"
- Developed a syllabus, identified appropriate current reading material and writing assignments. Led discussions designed to help students identify ethical issues and solutions to prevent and remediate the issues. Evaluated students class room participation and writings
- I plan to teach another class this next school year

### **Senior Tribal Advisor/Tribal Liaison WMS3**

Washington State Department of Revenue

Supervisor: Vikki Smith, Director

Jan. 2010-Present

Olympia, WA

- Manages the Department's statewide relationship with tribes, tribal citizens and tribal organizations utilizing knowledge and expertise in Indian law, tribal relations and personal connections with tribal leaders
- Acts as the team lead on compact negotiations and consultations with tribes on behalf of the Governor and Director
- Creates and maintains an organized approach to implementing a transparent tribal program that assists the Department in meeting its goals in Indian Country
- Serves as the Senior Policy Advisor to the Department and Governor on Tribal/State taxation issues. Provides briefings, issue analysis, and advice, particularly in areas where there is no clear precedent or where competing policy grounds may make matters especially complex or difficult



- Serves as a primary contact for the Department and outside constituents for inquiries/issues regarding tribal issues. Coordinates responses to these inquiries/issues to ensure correct, consistent and timely answers to these complex legal issues
- Leads the implementation of the Centennial Accord and SB 6175, passed in 2012, "An Act relating to establishing a government - to - government relationship between state governments and federally recognized Indian tribes; and adding a new chapter to "title 43 RCW"
- Represents the Department at local and national tribal meetings and forums
- Develops outreach material and conducts outreach sessions on tax issues
- Speaks at national and local forum on current state/tribal tax issues
- Leads the Tribal Affairs team of 21 senior staff and managers from across the agency who meet monthly and assist in implementing the Tribal program
- Proactively plans for long-term trends in the area of Indian law
- Works with other Departments to analyze and respond to a broad range of interpretive legal issues regarding the state and tribes
- Reviews draft legislation, rules, policies and ETAs for potential tribal impacts and issues

**Senior Attorney and Tribal Program Manager-GS- 0905 -15/4**  
 Federal Communications Commission  
 Supervisor: Thomas Wyatt (202) 418-0963

Mar 2006 – Jan 2010  
 Washington, DC

- Strategically created and managed the National Tribal Telecommunication Program in accordance with the Government Performance Reporting Act measurements standards
- Represented the FCC and spoke at national Tribal meetings and conferences such as National Congress of American Indians, United South Eastern Tribes, and Affiliated Tribes of Northwest Indians
- Used knowledge of telecommunications laws, regulations and policies to educate tribes in obtaining telecommunications service for tribal areas
- Planned and implemented National Tribal Telecommunications workshops, including negotiating for site locations, developing agendas, securing speakers, and working with local tribes in the area of the workshop site
- Assisted FCC in drafting and reviewing telecommunications regulations and policies for appropriate inclusion of tribes
- Taught Indian law, policy, and culture to FCC staff
- Coordinated with all FCC Bureaus to ensure that tribes are included in all FCC programs per the tribal policy

- Advised FCC commissioners and managers on telecommunication issues that are important and relevant to tribes, including potential solutions
- Responded to Congressional inquiries regarding the Tribal Telecommunications Program
- Documented and created reports demonstrating outcomes and successes of programs and outreach efforts
- Managed the Tribal program budget

**Senior Enforcement Attorney, Tribal Liaison-GS 0905 14/4**  
 U.S. Environmental Protection Agency (EPA)  
 Supervisor: Carl Eichenwald (202) 564-4036

June 1997- Mar 2006  
 Washington, DC

- Negotiated and drafted multi-agency and tribal Memorandums of Understanding regarding sharing enforcement responsibilities and resources. Identified and implemented processes that increased the efficient use of resources. For example, develop and implement "audit agreements" allowing the regulated community to benefit from conducting its own compliance audit
- Wrote rules under the Toxics law. Created inspection and enforcement guidance documents, including a penalty structure, model subpoenas, complaints and settlement documents. Created the guidance document, which interprets the state/tribal requirements for obtaining EPA authorization and funding to enforce and implement its own lead-based paint program in lieu of EPA. Worked with states and tribes to develop codes and rules in order to obtain program authorization. Maintained national oversight of the state/tribal authorized enforcement programs
- Managed multi-agency enforcement cases including coordinating national meetings with enforcement teams and other federal agencies such as HUD and DOJ to develop and prosecute joint cases
- Developed and maintained enforcement programs and enforced toxic chemical, pesticide and community right-to-know laws. Conducted the investigation of the enforcement of said laws including doing fieldwork such as interviewing witnesses and compiling evidence and managing the case file. Managed the administrative enforcement of said laws by presenting evidence, drafting and filing enforcement documents such as complaints, motions and preparing correspondences
- Negotiated, settled and drafted complex settlement documents that require violators to complete projects that are beneficial to the public and the environment.
- Responded to inquiries from the regulated community, Congress and public information requests.
- Developed and implemented initiatives to address toxic and pesticide issues in Indian Country, including coordinating tribal workgroups, and training EPA employees to work effectively with tribal governments.
- Participated in Indian Law workgroup, Tribal Pesticides Program Committee and Tribal Enforcement workgroup

- Participated in budgeting process to ensure that diversity projects and enforcement initiatives were funded. Drafted purchasing documents and contracting documents to obtain contract presenters, summer interns and purchasing of supplies for presentations.
- Led diversity initiatives by developing and implementing American Indian recruitment and retention document for EPA and by working with the Administrator's office to create a position and secure a highly qualified full-time American Indian outreach employee. Taught basic Indian law principles to EPA staff and summer law clerks, conduct briefing with senior managers; participate in senior manager's human resource meeting, Coordinate American Indian education and cultural events for the Agency.

#### **Pro-Bono General Practice**

March 1996 - April 2004

Virginia Circuit and General District Court

- Represented clients in family law, torts claims, and criminal misdemeanor cases. Investigated cases and gathered evidence, researched criminal codes and criminal court processes. Interviewed witnesses, compiled evidence, drafted and filed document with court, and argued motions in court.

#### **Legal Intern**

January 1993 - May 1993

Brown & Bain, P.A. Phoenix AZ

Supervisor: Jodi Knobel Feuerhelm

- Researched legal issues, wrote legal memos, motions, and briefs pertaining to the assigned case. Participated in seminars that enhanced litigation skills, such as conducting depositions, answering a complaint, drafting motions and other written communication.

#### **Law Clerk**

May 1992 - August 1993

California Indian Legal Services, Escondido, CA

Supervisor: Eugene Madrigal

- Worked for a legal aid foundation serving the American Indian/Alaska Native (AI/AN) community.
- Conducted intakes, provided advice and services for clients. Drafted wills, demand letters and other legal documents. Wrote memos and researched various topics ranging from property law to Indian law.

#### **Counselor/Advisor**

Sept. 1990 - June 1991

Indian Education Program, Long Beach, CA

Supervisor: Eva Northrup

- Worked closely with Native youth in the Long Beach Unified School District. Assisted with personal and academic matters. Acted as a liaison between the parents and the school administration. Motivated youth to pursue higher education, assisting them in applying for college and in obtaining scholarships and financial aid.

#### **Employment Case Worker**

April 1990 - Sept. 1990

Southern California Indian Center, Los Angeles, CA

Supervisor: Calvert Codynah



- Wrote grant proposals, implemented federal grants, and submitted end of year report to funding agencies. Solicited and contracted desired work sites for the youth participants in the JTPA summer youth work program and monitored worker's performance at work sites. Wrote reports, documented progress, and oversaw budget. Provided academic tutoring to youth and assisted in youth resume development.

## **Education**

### **Arizona State University, College of Law**

**Juris Doctorate, 1994**

- Honors: Graduated Top Third  
4<sup>th</sup> Place 1994 National Indian Law Moot Court Competition
- Leadership: President, 1990 ASU Native American Law Students Association  
President, 1991 National Native American Law Students Association  
Co-founder, 1992, Indian Law Moot Court Competition

### **California State University Long Beach**

**Bachelor of Arts, 1990**

- Major: Psychology
- Minor: Anthropology
- Masters Degree Cultural Anthropology
- Honors: Dean's list, National Science Foundation Scholar for Masters Research
- Activities: President, 1989 American Indian Student Council  
Student Government Representative for Social and Behavioral Student Council  
Coordinated American Indian Leaders of Today and Tomorrow Educational Conference and Pow Wow Coordinator 1989-90

## **Job Related**

**Professional Memberships:** Society of American Indian Government Employees, National Native American Bar Association, American Bar Association, Virginia State Bar, and Washington State Bar

### **Job Related Training:**

- Executive Core Qualifications Evaluation and Training 2004
- Mediation and Conflict Resolution Training, 2005
- EEO Training and Updates, 2005
- Leading Change 2005
- Developing and Implementing a Strategic Plan, 2006
- Effective Presentation Preparation and Delivery Training, 2007

### **Job Related Skills and Knowledge:**

- Indian Law, Corporate Law, Administrative Law, Criminal Law, Family Law
- Tribal Structures, Courts, Culture and Community
- Spanish; Read, Write and Speak Proficiently
- Certified Mediator



**Job Related Awards:**

- Bronze Medal: Distinguished honor for developing an effective enforcement program
- Bronze Medal: Dedication to diversity and creating an AI/AN recruitment plan
- American Indian Woman of Year for Women's Heritage Month at EPA

**Community Service:**

- 2001 – 2013 Treasurer/ Founder, Society of American Indian Government Employees
- 2003 – 2011 Treasurer and Agent for National Native American Bar Association
- 2007 – 2011 American Bar Association, Commission on Racial and Ethnic Justice
- 2009 – 2011 American Bar Association, Bar Representative to House of Delegates
- 2011 – 2015 Volunteer Soccer coach
- 2012 – Present "Native Vote" Voter registration at Native events
- 2013 – Present Pro bono legal services at American Indian legal clinic