

LEGISLATION SUMMARY SHEET

TRACKING NO. 0180-21

DATE: August 18, 2021

TITLE OF LEGISLATION: AN ACTION RELATING TO THE NAABIK'IYATI' COMMITTEE; CONFIRMING THE NAVAJO NATION PRESIDENT'S APPOINTMENT OF GERALDINE KEE-YAZZIE TO SERVE AS A MEMBER OF THE NAVAJO TAX COMMISSION

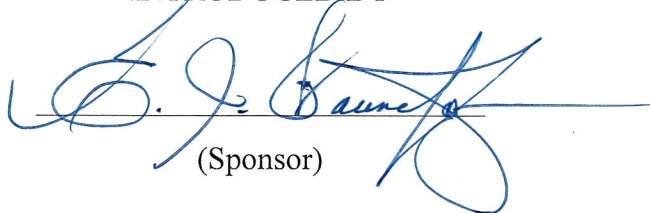
PURPOSE OF THIS LEGISLATION: to confirm the President's appointment of Geraldine Kee-Yazzie to the Navajo Tax Commission.

21-308-1

5-DAY BILL HOLD PERIOD: None
Website Posting Time/Date: 1:23 PM 08-26-21
Posting End Date: August 31, 2021
Eligible for Action: September 1, 2021

PROPOSED STANDING COMMITTEE RESOLUTION
24th NAVAJO NATION COUNCIL - Third Year, 2021

INTRODUCED BY



(Sponsor)

TRACKING NO. 0180-21

AN ACTION

**RELATING TO THE NAABIK'IYATI' COMMITTEE; CONFIRMING THE
NAVAJO NATION PRESIDENT'S APPOINTMENT OF GERALDINE KEE-
YAZZIE TO SERVE AS A MEMBER OF THE NAVAJO TAX COMMISSION**

SECTION ONE. AUTHORITY

- (A) Pursuant to 2 N.N.C. §3352(B), the President of the Navajo Nation has the authority to appoint members of the Navajo Tax Commission.
- (B) The Naabik'iyáti' Committee is a standing committee of the Navajo Nation Council and is empowered to give final confirmation of the Navajo Nation President's 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 Navajo Tax Commission consists of five (5) members, at least three (3) of whom shall be enrolled Navajo Nation members. 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

1 Committee of the Navajo Nation Council, such person shall be appointed to serve a
2 term as a commissioner of the Navajo Tax Commission. Pursuant to Navajo Nation
3 Council Resolution No. CO-45-12, the "Government Services Committee" now means
4 the Naabik'íyáti' Committee.

5 (D) Pursuant to 2 N.N.C. §3352(C), the terms of office of commissioners shall be five (5)
6 years; provided however, that in order to stagger the expiration of terms of office,
7 March 31 of each year shall be the common anniversary date.

8 (E) Pursuant to 2 N.N.C. §3352(D), a commissioner shall be removed only for cause by
9 the President of the Navajo Nation and upon ratification by the Naabik'íyáti'
10 Committee of the Navajo Nation Council; provided that the person so removed may
11 then appeal his/her removal to the Supreme Court of the Navajo Nation. For the
12 purposes of this Subsection, "cause" means:

13 1. Incapacity. Physical or mental incapacity where such incapacity extends or is
14 expected to extend longer than six months.

15 2. Nonfeasance. Failure to perform the duties of office, including, but not limited to,
16 repeated and unexcused failure to attend the meetings and other official functions of
17 the Commission.

18 3. Ex parte violation. Participation in ex parte consultation with any representative of a
19 taxpayer who is an appellant in a dispute before or with the Commission.

20 4. Certain other acts. Any act that is a felony in the jurisdiction where committed, or
21 any act involving moral turpitude that is a misdemeanor in the jurisdiction where
22 committed.

23 5. A vacancy in the Commission, whether caused by death, removal, or resignation
24 shall be filled by an interim appointment to complete the vacated term made in
25 accordance with this Section.

26 (F) By letter dated May 28, 2021, the President of the Navajo Nation appointed Geraldine
27 Kee-Yazzie to serve on the Navajo Tax Commission. Letter attached as **Exhibit A**.

28 (G) Geraldine Kee-Yazzie's letter of interest and resume are attached as **Exhibit B** and
29 **Exhibit C**.

1 **SECTION THREE. CONFIRMATION**

2 Pursuant to 2 N.N.C. §3352(B), the Naabik'iyáti' Committee hereby confirms the
3 appointment of Geraldine Kee-Yazzie to serve on the Navajo Tax Commission for a term
4 of five (5) years beginning as of April 1, 2021 and ending on March 31, 2026.
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THE NAVAJO NATION

JONATHAN NEZ | PRESIDENT MYRON LIZER | VICE PRESIDENT



May 28, 2021

Geraldine Kee-Yazzie

Fort Defiance, AZ 86504

RE: Appointment to Navajo Tax Commission

Dear Ms. Kee-Yazzie,

Thank you for your interest to serve on the Navajo Tax Commission. Your experience and educational background in finance, along with your familiarity with the Navajo Tax Commission, provide the qualifications needed to serve the Navajo Nation as a Commissioner. I am thankful for your interest and encouraged by your commitment to devote time to assist the Office of the Navajo Tax Commission.

I am pleased to appoint you to the Navajo Tax Commission. As you are aware, all nominations are subject to confirmation by the Naabik'íyáti' Committee of the Navajo Nation Council.

Thank you for your willingness to serve.

Sincerely,

A handwritten signature in black ink that reads "Jonathan Nez".

Jonathan Nez, President
THE NAVAJO NATION



April 28, 2021

Honorable President Jonathan Nez
The Navajo Nation

Window Rock, AZ 86515

RE: Letter of Intent

Dear President Nez,

This letter of intent indicates my interest and willingness to apply as a Navajo Tax Commissioner for the Office of the Navajo Tax Commission (ONTC) in Window Rock, Arizona.

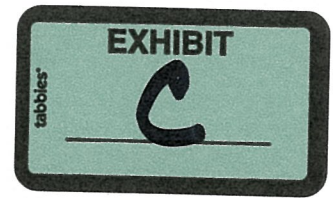
In prior years, I served as a Navajo Tax Commissioner by providing guidance and general direction to the ONTC in the administration of all Navajo Nation taxes. At this time, I am able to undertake such another opportunity on behalf of our great nation. Please see my attached resume.

You may reach me at _____ or at _____. I look forward to hearing from you. Thank you for your consideration.

Regards,

Geraldine Kee-Yazzie

Fort Defiance, AZ 86504



Geraldine Kee-Yazzie

PO Box Fort Defiance, AZ 86504 * : * @yahoo.com

SUMMARY

An accomplished executive with 20+ years of solid experience and proven skills in Corporate Governance, Leadership, Management, Accounting, Audit, Strategic Planning, Financial analysis & Reporting, Project Management, and Internal control implementation. Strong record managing staff and working effectively with diverse groups, including Board of Directors, Senior executives, managers, auditors, regulatory agency, legal counsel, investors, bankers and Community officials. Skills include managing, accounting, supervision, planning, organizing, multi-tasking, problem solving, detail oriented, sound business judgment, maintaining confidentiality, mentoring, strong business ethics, including excellent communication and leadership skills.

EDUCATION

University of Phoenix
M.B.A. January 2011

Albuquerque, NM

Westminster College
Bachelor of Science, Business Management, May 1987

Salt Lake City, Utah

EXPERIENCE

Corporate Accountant (Consultant and Employee)

09/2017 - Present

Phase II RSE Trust

PO Box 848, Navajo, NM 87328

- Structured and controlled all aspects of Corporate accounting and Payroll
- Took action and direction on behalf of the Trustee; routinely carry out directives via Telework
- Completed the first company financial audit for YE 2017-2018 in accordance to GAAP and GASB
- Prepared and administered the semi-annual Operating Budgets and Forecasts
- Prepare the financial reports including analysis of financial performance
- Managed maintenance and control of corporate bank access and documents
- Managed preparation of all payroll tax function, quarterly and annual reports and Form 990
- Perform cash flow projections and manage investments
- Prepares journal vouchers, reconciliations, account analysis, audit schedules, and timekeeping
- Communicate effectively to the Trustee and recommend solutions

Accountant (Consultant)

Navajo County Democrats

02/2021 - Present

317 Pine Cone Dr., Lakeside, AZ 85929

- Under limited supervision, provide bookkeeping and accounting services on a part time basis via telework

Project Manager (Consultant and Temporary)

Fort Defiance Chapter

06/2019 – 03/2020

PO Box 366, Fort Defiance, AZ 86504

- Under limited supervision, managed projects on behalf of the chapter on a part time basis

Finance Director (Consultant and Employee)

09/2017-03/2018

DNA People's Legal Services

PO Box 306, Window Rock, AZ 86515

- Under limited supervision, manage operations of the Finance & Accounting Department including General Ledger, Accounts Payable, Cash Management, Grant Accounting and Payroll.
- Ensured all work in the functional areas are carried out in accordance with generally accepted accounting principles (GAAP).
- Prepare financial reporting for grants and contracts.
- Reviews and approves journal vouchers, reconciliations, account analysis, audit schedules, and timekeeping.
- Communicate effectively to the management team and recommend solutions

Assistant Controller

Navajo Tribal Utility Authority
PO Box 170, Fort Defiance, AZ 86504

08/2016 to 06/2017

- Under limited supervision, manage certain operations of the Finance & Accounting Department including General Ledger, Accounts Payable, Financial Analysts, Cash Management and Grant Accounting.
- Ensures all work in the functional areas are carried out in accordance with generally accepted accounting principles (GAAP) for governmental accounting and FERC accounting that meets the objectives of the utility company.
- Reviews and approves journal vouchers, reconciliations, account analysis, audit schedules, and timekeeping.

Interim Chief Financial Officer

Navajo Transitional Energy Company, LLC
PO Box 1749, Window Rock, AZ 86515

08/2014 to 06/2015

- Structured and controlled all aspects of Corporate accounting
- Took action and directed on behalf of the CEO, routinely carry out directives via Telework
- Completed the first company financial audit for YE 2014 in accordance to GAAP and GASB,
- Retained and corresponded with external auditors and Coal Mine Operator to prepare and review all financial records
- Prepared and administered the Operating Budgets and Forecasts
- Prepared the financial reports including analysis of financial performance
- Worked with the Navajo Coal Mine Operator--BHP Billiton Management Team, processed Navajo Mine operation and financial data
- Managed maintenance and control of corporate bank access and documents
- Maintained effective working relationship with the Board of Directors and the Audit Committee
- Assisted in the preparation of Economic Evaluation Analysis and cash flow projections
- Communicate effectively to the management team and the BOD, recommended solutions
- Ensured company compliance with external and internal accounting policy and procedures
- Ensured accuracy and timely issuance of 1099's

Real Estate Accountant

SK Hart Management LC
630 E. South Temple, Salt Lake City, UT 84102

03/2014 to 11/2015

- Responsible for Property Lease Management at three properties in two states
- Took action and directed on behalf of the Controller, routinely carry out directives
- Managed AR, AP and prepared monthly tenant invoices, paid bills and entered new leases
- Reconciled the GL, prepared the monthly financial statements, met deadlines
- Collaborated and resolved lease issues with Management and Tenants

Controller / Corporate Secretary

Navajo Nation Oil and Gas Company
PO Box 4439, Window Rock, AZ 86515

08/2002 to 08/2013

- Participated in the development of the company's Upstream and Midstream departments and recruitment of the Management Team to include the executive, professional and hourly workforce
- Developed, implemented and maintained company policies, desktop procedures, and internal control practices, conducted policy reviews, updated as necessary
- Structured and controlled all aspects of Corporate Accounting and financial reporting activity
- Take action or direction on behalf of the CEO, routinely carry out directives and oversight
- Evaluated, advised and recommended solutions on operational matters
- Held ultimately responsible for the annual financial audit in accordance with GAAP and GASB
- Retained and corresponded with external auditors to prepare and review all financial records resulting in a clean audit
- Controlled, prepared and analyzed Capital Budgets, Operating Budgets and Forecasts, reported significant variances
- Prepared monthly financial reporting including analysis of financial performance and Bank Covenants, ensure accurate and timely distribution of reports
- Overseen maintenance and control of key corporate records and documents
- Prepared for and presented to the Board of Directors, Audit Committee and Senior management
- Provided accountability and feedback to the management team and the Board of Directors
- Implemented Asset Management for accountability and disposal of assets which involved convenience store inventory
- Assisted and prepared Economic Evaluation Analysis and cash flow projections
- Lead the development of key metrics for department and created performance schedules to guide company performance measures
- Lead and guided departmental goals and objectives to improve performance directly tied to company goals and objectives
- Ensure organizational compliance with external and internal accounting policy and procedures
- Assessed and implemented strategies for professional development through oil & gas technical programs and focused on educational initiatives to retain staff

ORGANIZATIONS

Management Committee Member
Navajo Petroleum, LLC

12/2017 to present

Board of Director, Treasurer
Fort Defiance Indian Hospital, Inc.
www.fdihb.org

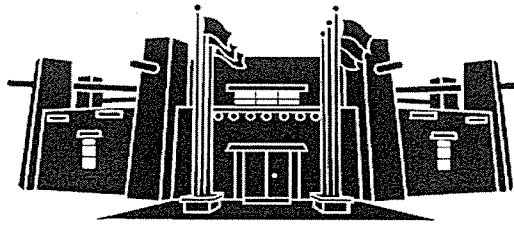
12/2016 to 11/2017

Chair / Vice Chair / Commissioner
Office of the Navajo Tax Commission
<http://www.navajotax.org/>

2001 to 03/2017

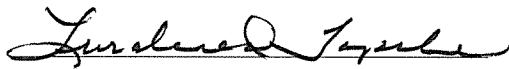
Board of Director-Volunteer
Urban Indian Center of Salt Lake
www.uicsl.org

02/2014 to 04/2016



MEMORANDUM

TO: Hon. Delegate Edison Wauneka
Health, Education, and Human Services Committee
24th Navajo Nation Council

FROM: 
Luralene D. Tapahe, Principal Advocate
Office of Legislative Counsel

DATE: August 18, 2021

SUBJECT: **AN ACTION RELATING TO THE NAABIK'IYATI' COMMITTEE;
CONFIRMING THE NAVAJO NATION PRESIDENT'S APPOINTMENT
OF GERALDINE KEE-YAZZIE TO SERVE AS A MEMBER OF THE
NAVAJO TAX COMMISSION**

Per your request, the Office of Legislative Counsel has prepared the above-referenced proposed legislation and related summary sheet. Based on existing Navajo Nation law and other applicable laws, and upon review of all supporting documents submitted to OLC, this legislation as drafted is legally sufficient. However, as with any action of government, this legislation may be subject to review by the Navajo Nation courts in the event of proper legal challenge.

Please ensure that this legislation is precisely what you want. You are encouraged to review this proposed legislation to ensure that it is drafted to your satisfaction.

OLC has reviewed the appropriate standing committees' authorities to consider this legislation, based on the standing committees' powers and responsibilities set forth in Title 2 of the Navajo Nation Code. Based on its review, OLC has listed those committees in the title of this legislation. Nevertheless, the Speaker of the Navajo Nation Council may assign this legislation to committee(s) other than those shown in the title, pursuant to his authority under 2 N.N.C. §164(A)(5).

If you find this document unacceptable for any reason, please immediately contact me at the Office of Legislative Counsel (at extension 7166) and advise me of the changes you would like made to this proposed legislation. Thank you.

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0180-21__

SPONSOR: Edison J. Wauneka

TITLE: An Action Relating to the Naabik'iyáti' Committee; Confirming the Navajo Nation President's Appointment of Geraldine Kee-Yazzie to Serve as a Member of the Navajo Tax Commission

Date posted: August 26, 2021 at 1:23PM

Digital comments may be e-mailed to comments@navajo-nsn.gov

Written comments may be mailed to:

Executive Director
Office of Legislative Services
P.O. Box 3390
Window Rock, AZ 86515
(928) 871-7586

Comments may be made in the form of chapter resolutions, letters, position papers, etc. Please include your name, position title, address for written comments; a valid e-mail address is required. Anonymous comments will not be included in the Legislation packet.

Please note: This digital copy is being provided for the benefit of the Navajo Nation chapters and public use. Any political use is prohibited. All written comments received become the property of the Navajo Nation and will be forwarded to the assigned Navajo Nation Council standing committee(s) and/or the Navajo Nation Council for review. Any tampering with public records are punishable by Navajo Nation law pursuant to 17 N.N.C. §374 *et. seq.*

**THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW SUMMARY**

LEGISLATION NO.: 0180-21

SPONSOR: Honorable Edison J. Wauneka

TITLE: An Action Relating to the Naabik'iyáti' Committee; Confirming the Navajo Nation President's Appointment of Geraldine Kee-Yazzie to Serve as a Member of the Navajo Tax Commission

Posted: August 26, 2021 at 1:23 PM

5 DAY Comment Period Ended: August 31, 2021

Digital Comments received:

| | |
|---------------------------------|---------------------------|
| Comments Supporting | 1.) Mark C. Graham |
| Comments Opposing | <i>None</i> |
| Comments/Recommendations | <i>None</i> |

VSRedhorse

**Legislative Tracking Secretary
Office of Legislative Services**

September 1, 2021 8:45 AM

Date/Time

August 30, 2021

Executive Director
Office of Legislative Services
PO Box 3390
Window Rock, AZ 86515

To whom it may concern,

I'm writing this letter in support of Navajo Nation legislation # 0180-21.

This legislation is for the confirmation of Ms. Geraldine Kee-Yazzie to again serve on the Navajo Tax Commission. The Navajo Tax Commission is a 5 member commission who provides guidance to the Office of the Navajo Tax Commission concerning the enacted tax code of the Navajo Nation, statutes and regulations.

This role is very important to the Navajo Nation. The Navajo Tax Commission are made up of individuals who provide expertise and knowledge concerning the administration of the Navajo tax statutes and regulations to the Office of the Navajo Tax Commission.

As a current active member of the Navajo Tax Commission, I know the important role that we play for the Navajo Nation and its administration of the Navajo Tax code. Furthermore, I've served on the Navajo Tax Commission with Ms. Kee-Yazzie and found her to be an invaluable asset as a fellow commissioner. Ms. Kee-Yazzie has excellent education and experience to help guide her in understanding the complex issues faced by the Commission.

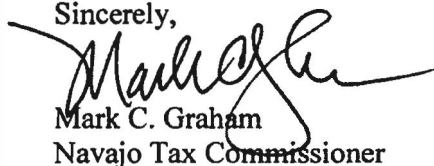
Lastly, I greatly appreciate Ms. Kee-Yazzie for again standing up and willingly ask to serve again on the Navajo Tax Commission. Ms. Kee-Yazzie has served valiantly for approximately 15 years on the commission, ending in 2017.

The Navajo Tax Commission does need to fill the vacancies within the commission and Ms. Kee-Yazzie is a perfect fit for one of those vacancies.

As such, I support this legislation and hope the Navajo Nation Council and respective oversight committees will also support this legislation.

If you have any questions, please let me know. I can be reached by phone at _____ or by email at _____

Sincerely,



Mark C. Graham
Navajo Tax Commissioner