

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: 0079-25

SPONSOR: Brenda Jesus

TITLE: An Action relating to Resources and Development Committee; Confirming the Appointment of Mr. Mark Graham to serve on the Navajo Nation Shopping Centers. Inc. Board of Directors for a Term of Three (3) Years

Date posted: May 06, 2025 at 5:09 PM

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.

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LEGISLATIVE SUMMARY SHEET

Tracking No. 0079-25

DATE: May 5, 2025

TITLE OF RESOLUTION: AN ACTION RELATING TO RESOURCES AND DEVELOPMENT; CONFIRMING THE APPOINTMENT OF MR. MARK GRAHAM TO SERVE ON THE NAVAJO NATION SHOPPING CENTERS, INC. BOARD OF DIRECTORS FOR A TERM OF THREE (3) YEARS

PURPOSE: This proposed resolution will confirm the appointment of Mark Graham to the Navajo Nation Shopping Centers, Inc. Board of Directors.

FINAL AUTHORITY: Resources and Development Committee

VOTING REQUIREMENT: Simple Majority

This written summary does not address recommended amendments as may be provided by the standing committees. The Office of Legislative Counsel requests each Council Delegate to review each proposed resolution in detail.

5-DAY BILL HOLD PERIOD: AMike III
Website Posting Time/Date: _____
Posting End Date: 5/11/25
Eligible for Action: 5/12/25

1 PROPOSED STANDING COMMITTEE RESOLUTION
2 25th NAVAJO NATION COUNCIL -- Third Year, 2025

3 INTRODUCED BY

4 
5 _____
6 (Prime Sponsor)

7
8 TRACKING NO. 0079-25

9
10 AN ACTION
11 RELATING TO RESOURCES AND DEVELOPMENT; CONFIRMING THE
12 APPOINTMENT OF MR. MARK GRAHAM TO SERVE ON THE NAVAJO
13 NATION SHOPPING CENTERS, INC. BOARD OF DIRECTORS FOR A TERM
14 OF THREE (3) YEARS

15
16 BE IT ENACTED:

17
18 SECTION ONE. AUTHORITY

- 19 A. The Resources and Development Committee (RDC) is a standing committee of the
20 Navajo Nation Council with oversight authority over economic and community
21 development. 2 N.N.C. §§ 500(A) and 500(C).
22 B. Pursuant to Section IX of the Articles of Incorporation of Navajo Nation Shopping
23 Centers, Inc., nominees for appointment to the Board of Directors shall be presented
24 to the [Resources and Development Committee] of the Navajo Nation Council for
25 final confirmation.

26
27 SECTION TWO. FINDINGS

- 28 A. The Navajo Nation Shopping Centers, Inc. ("NNSCI"), is an independent corporation
29 owned by the Navajo Nation as shareholders. NNSCI Articles of Incorporation is
30 attached as **Exhibit A**.

- 1 B. The NNSCI was organized for the planning, developing, managing, operating and
2 maintaining of all Navajo Nation-owned or assigned shopping centers within or near
3 the Navajo Nation's Shopping Centers.
- 4 C. Successor Board of Directors shall consist of "[f]ive (5) persons from the Tuba City,
5 Chinle, Shiprock, Crownpoint, and Ft. Defiance communities and shall be nominated
6 and concurred by the President of the Navajo Nation." NNSCI Articles of
7 Incorporation is attached as **Exhibit A at § IX**.
- 8 D. The nominee shall then be presented to the [Resources and Development Committee]
9 of the Navajo Nation Council for final confirmation. *Id.*
- 10 E. After the expiration of the staggered terms the initial Board of Directors, successor
11 directors shall be confirmed for a term of three years. *Id.*
- 12 F. Upon the resignation, removal, death, expiration of term or other vacancy, in the
13 Board of the Directors, shall be filled at the time of such vacancy in conformity with
14 the above procedures and for such terms as are appropriate to preserve the staggered
15 terms established. *Id.*
- 16 G. At all times the majority of the directors shall be enrolled members of the Navajo
17 Nation, and that the other directors shall be respected individuals with substantial
18 experience in positions of responsibility of at least ten (10) years of recognized
19 business expertise in a business law, real estate, economic, and substantial
20 management experience in the shopping center industry. *Id.*
- 21 H. One of the directors shall be an officer of the corporation and that all directors whose
22 position or credentials are not specified herein above shall all have substantial
23 experience in positions of responsibility of at [least] five (5) years of recognized
24 business experience. *Id.*
- 25 I. Mr. Mark Graham has been reappointed by the President of the Navajo Nation to
26 serve on the NNSCI Board of Directors for a term of three years. Letter of
27 appointment is attached as **Exhibit B**.
- 28 J. Mr. Mark Graham's letter of interest and resumé are attached as **Exhibit C**.
- 29 K. Mr. Mark Graham is an enrolled member of the Navajo Nation. Certificate of Indian
30 Blood is attached as **Exhibit D**.

1 **SECTION THREE. CONFIRMATION**

2 The Resources and Development Committee hereby confirms the appointment of Mr.
3 Mark Graham to serve on the Navajo Nation Shopping Centers, Inc. Board of Directors
4 for a term of three (3) years beginning upon certification of this resolution.
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ARTICLES OF INCORPORATION

File Number 100732

of

JAN 15 2003

Navajo Nation Shopping Centers, Inc. (NNSCI)

Navajo Nation Corporation Act
By: *Frank D. As...*
Department Director

I, the undersigned natural person, being over the age of twenty-one years acting as incorporator of a corporation under the Navajo Nation Corporation Act, adopt the following Articles of Incorporation for such Corporation.

I

The name of the corporation is Navajo Nation Shopping Center, Inc. (NNSCI)

II

The period of its duration is perpetual.

III

The purposes for which the corporation is organized are:

- (a) To own and operate, directly or through subsidiary corporations, joint ventures, associations, partnerships or otherwise, any shopping center and commercial development with property and asset management and related business.
- (b) To form subsidiary corporations and to enter into and form partnerships, joint ventures, associations, and other business arrangements.
- (c) To conduct activities in all phases of the shopping center development and management (property and asset) industry either within or outside of the jurisdiction of the Navajo Nation.
- (d) To engage in any lawful business with the powers permitted to a corporation organized under the Navajo Nation Corporation Code.
- (e) To pursue the above purposes for the benefit of the Navajo Nation government, and to return all dividends and distributions of profit to the Navajo Nation government to be devoted to essential governmental functions.

IV

The character of business which the corporation initially intends to conduct, is management and development of Navajo Nation Shopping Center properties and assets which includes marketing, leasing and maintenance of the shopping centers.

V

The aggregate number of shares of common stock which the corporation shall have authority to issue is 100,000 shares with a par value.

VI

All of the stock of the corporation shall be owned by the Navajo Nation and administered as part of the Business and Industrial Development Fund. In all matters other than the selection of Directors, the Economic Development Committee of the Navajo Nation Council shall serve as the shareholder's representative with the powers to vote the Nation's shares.

VII

Provisions for the regulation of the internal affairs of the corporation shall be set forth in the By-Laws, as adopted by the Board of Directors and as amended from time to time in conformity with these Articles.

VIII

The address of the initial registered office of the corporation is Navajo Nation Department of Justice, P.O. 2010, Window Rock, Navajo Nation (AZ) 86515, and the name of its initial registered agent at such address is Nathan Begay, General Manager, Navajo Nation Shopping Centers, Inc.

IX

The number of directors constituting the initial Board of Directors of the corporation is five persons shall be nominated from Tuba City, Chinle, Shiprock, Crownpoint and Ft.

Defiance communities, and concurred by the President of the Navajo Nation who are to serve as directors until the first annual meeting of shareholders or until their successors are selected.

A successor Board of Directors of five members shall be selected within twelve months of the date of incorporation as follows: Five (5) persons from the five different communities shall be nominated and concurred by the President of the Navajo Nation. The list of the Five nominees shall then be presented to the Economic Development Committee of the Navajo Nation Council ("Committee") for its final confirmation at a duly scheduled meeting of the Committee at which a quorum is present; the Committee shall consider each nominee and vote on them individually; a majority vote in favor of any such nominee shall constitute confirmation of such nominee as a director; the Committee may table for any reason any nomination for consideration of that nomination at the next duly scheduled meeting of the Committee; and, if any nominee is rejected by vote of the Committee, the Committee shall so notify the President of the Navajo Nation as appropriate who shall make a new nomination for consideration by the Committee in conformity with the above procedures; *provided*, that two of the directors first selected by the Committee shall be confirmed for terms of three year each, that two of the directors first selected by the Committee shall be confirmed for terms of two years each; that the remaining directors first selected by the Committee shall be confirmed for terms of one year, and after the expiration of such terms the successor directors shall be confirmed for terms of three years; and, *provided further*, that upon the resignation, removal, death, expiration of term or other vacancy, any such vacancy in the Board of Directors shall be filled at the time of such vacancy in conformity with the above procedures and for such terms as are appropriate to preserve the staggered terms established above; and *provided further*, that all times the majority of the directors shall be enrolled members of the Navajo Nation, and that the other directors shall be respected individuals with substantial experience in positions of responsibility of at least Ten years of recognized business expertise in a business law, real estate, economic, and substantial management experience in the shopping center industry and *provided further that one of the directors shall be an officer of*

the corporation and *provided further*, that all directors whose position or credentials are not specified hereinabove shall all have substantial experience in positions of responsibility of at five (5) years of recognized business experience.

X

The corporation shall be capitalized initially by transfers of all existing assets and existing liabilities of the Navajo Nation Shopping Centers, a quasi-enterprise of the Navajo Nation, to Navajo Nation Shopping Centers, Inc. (N. N. S. C. I.).

XI

The name and address of the incorporator is Nathan Begay, General Manager, Navajo Nation Shopping Centers, Inc., P.O. Box 478, Window Rock, Navajo Nation (AZ) 86515. The initial directors of the corporation shall be:

- Tony Skrelunas
- Wilson Yellowhair
- James Pullaro
- James Henry
- Calvin McKerry

These directors shall serve until new directors are selected under the procedures outlined in Article IX. As new directors are approved, they will replace the initial directors in the sequence in which they are listed above.

XII

An affidavit signed by each director stating that he consents to being a director shall be on file with the corporation.

XIII

The corporation agrees to abide by all criminal, civil, and regulatory laws of the Navajo Nation.

XIV

The corporation shall indemnify any person who was or is a party, or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that such person is or was a director, officer, employee or agent of the corporation if such person acted in good faith and in a manner such person reasonably believed to be in, or not opposed to, the best interests of the corporation, but, with respect to any criminal action or proceeding, the corporation shall not pay criminal fines for which such person is personally liable.

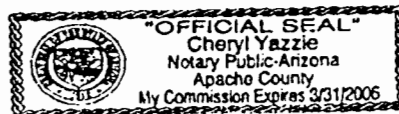
By action of the Board of Directors, notwithstanding any interest of the directors in the action, the corporation may purchase and maintain insurance, in such amounts as the Board of Directors deems appropriate, on behalf of any person who is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against any liability asserted against such a person and incurred by such a person in any such capacity, or arising out of that person's status as such, whether or not the corporation would have the power or would be required to indemnify that person against such liability under the provisions of this article or of the Navajo Nation Corporation Code.

XV

Immediately upon the approval of these Articles of Incorporation by the Navajo Nation Council, the corporation may commence doing business as a wholly owned corporation of the Navajo Nation.


Incorporator

DATED THIS 14th DAY OF Jan, 2003

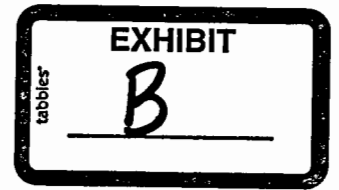




The Navajo Nation **DR. BUU NYGREN** *PRESIDENT*

Yideeskáądi Nitsáhákees | *Think for the Future*

February 27, 2025



Mark C. Graham

Re: Official Appointment to the Navajo Nation Shopping Centers Inc. (NNSCI) Board of Directors

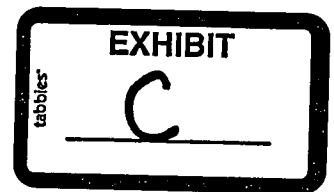
Dear Mr. Graham,

It is my distinct pleasure to re-appoint you to the Board of Directors of NNSCI. After reviewing your resume and your track record as a NNSCI board member, I strongly believe you have the background and experience to competently continue serving on this board. This appointment is subject to confirmation by the Resources and Development Committee of the Navajo Nation Council.

Thank you for your desire to serve as a Board member with NNSCI. If you have any questions relating to your appointment, please contact Patrick Sandoval, Chief of Staff, Office of the President & Vice President at (928) 871-7244.

Sincerely,

Dr. Buu Nygren, *President*
THE NAVAJO NATION



February 19, 2025

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

Dear President Nygren,

This letter will serve as my letter of interest to serve on the Navajo Nation Shopping Center Board (NNSCI).

First, I am half Navajo and half Irish. I'm always interested in continuing to serve the Navajo people. Although I don't currently live on the Navajo Nation, I still consider Navajo home and would like to assist the Nation where I can and I see serving on the NNSCI Board as a way to serve my people.

Secondly, my background is primarily in business and taxation. I've worked within Indian country for the last 30 years, most of which occurred within Indian Taxation. From my different jobs, I have experience in reviewing financial statements, especially with an eye towards auditing of that business. Next, I've been in management positions from supervisor to manager to Executive Director while working at Navajo, Salt River Pima-Maricopa Indian Community and now Gila River Indian Community. Furthermore, I also have experience working as an Internal Auditor and now a Finance Director. As such, I believe the Board could benefit from my knowledge, experience and insight.

Lastly, I believe that the Navajo Nation Shopping Centers Incorporated plays a vital role within the Navajo Nation, providing store front opportunities for businesses to provide goods and services to everyone living in the respective communities.

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:

Gila River Indian Community

May 20, 2024

To Present

Finance Director

Manage and oversee the Finance Department of 50 staff who work within Payroll, Accounts Receivable, Accounts Payable, Contract Accounting, Fixed Assets and Planning departments. Provide reports to the Community Treasurer and Community Council concerning financial stability of the Gila River Indian Community. Ensure funds are available to cover the daily, weekly and monthly expenses of the Community programs and services. Ensure reimbursement requests are submitted timely and accurately for all federal and state funding contracts and grants.

Phoenix Indian Center

January 2023

To April 16, 2024

Chief Financial Officer

Maintain the financial records of the non-profit entity. Submit financial reports to funding sources for service activity. Reconcile bank account and credit card statements. Process all requests for payments of goods and services based upon the grant activity occurring. Determine the non-profits Indirect Cost Rate to be applied to all grants.

Navajo Nation

June 2022

To December 2022

Executive Director

Office of the Navajo Tax Commission

Managed three supervisors and 11 support staff; administered the eight enacted Navajo taxes and nine tax regulations; review tax field and compliance audits; developed five year tax revenue projections; reviewing department's budget proposal; analyzed tax revenue for inclusion in annual tribal budget projections 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.

Gila River Indian Community

December 2016

To June 2022

Tax Field Auditor

Revenue/Internal Audit

Auditor of businesses 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 Tax

Ordinance to benefit the Community and businesses; assist Community Internal Auditors with financial statement analysis of auditees for scheduled internal audits; assist with Community's IRS Volunteer Income Tax Assistance (VITA) site as federal and state tax preparer, quality reviewer and co-site coordinator.

December 2015
To December 2016

Contract & Grants Specialist
Office of Community Manager

Monitored external contract and grant funding for Community programs that provide services or accomplish tasks as outlined by the contract and grant applications and award letters; compliance reviews of grant programs to ensure compliance with grant requirements; review of grant applications and gathering supporting grant documentation and submittal of grant applications; created electronic filing of grant applications, grant award packets and grant reports. Also assisted with the Community's IRS VITA site as federal and state tax preparer.

August 2014
To December 2015

Internal Auditor
Revenue/Internal Audit

Conducting internal audits of Community government programs; Prepared audit documentation; conducted audit field work; prepared post audit write-ups and presented audit findings to the respective programs. Assisted with the Community's IRS VITA site as federal and state tax preparer.

January 2014
To August 2014

Health Care Auditor
Revenue/Internal Audit

Conducting audit of programs funded by the Indian Health Services (IHS) Annual Funding Agreement (AFA) with the Community; developed audit program based upon AFA, department policies and budget expenditures; prepared audit documentation; conducted audit field work; prepared post audit write-ups and presenting audit findings to the Community health programs.

Salt River Pima-Maricopa Indian Community
April 2008
To Aug 2013

Tax Reporting & Collections Manager
Treasurer's Office

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 and developed trend analysis of tax revenue; monitored federal, state and Indian tax activity; prepared internal control program and ensured compliance with the 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

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 and developed trend analysis in tax revenue; 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.

Navajo Nation
June 2003
To Feb 2006

Executive Director
Office of the Navajo Tax Commission

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 for inclusion in annual tribal budget projections 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.

Navajo Tribal Utility Authority
April 2003
To June 2003

Financial Manager

Managed Finance and Accounting division; supervised three supervisors and 35 staff; monitored utility revenue; worked with enterprise's new financial software.

Navajo Nation
January 2003
To April 2003

FMIS Project Manager
Office of the Controller

Served as tribal liaison during implementation of new financial software, working with consultants and tribal programs in design.

July 2000
To Jan 2003

Principal Accountant/Accounting Manager/Acting Executive Director
Office of the Navajo Tax Commission

Supervised three accounting and five compliance department staff; reconciled monthly revenue and budget ledgers; developed annual office expenditure budget; developed annual tax revenue projections for inclusion in Tribal Budget process; developed trend analysis of tax revenue; reviewed work prepared by accounting and compliance staff; maintained Audit Assessment log; prepared quarterly payment to the State of Arizona for Fuel Excise Tax (FET) revenue collected; developed chapter distribution plan for Navajo Sales Tax revenue.

Apr 1999
To July 2000

Tax Compliance Officer II – Compliance Manager
Office of the Navajo Tax Commission

Supervised three staff; reviewed tax assessments developed by department staff; performed monthly reviews of Oil and Gas Severance (SEV) and FET tax returns and assessed for non-compliance; updated oil production database; developed database for fuel distribution and sales activity; developed database reports for management on FET activity; maintained Audit Assessment log; and prepared quarterly payment to State of AZ for FET taxes collected.

Apr 1997
To April 1999

Tax Compliance Officer II
Office of the Navajo Tax Commission

Performed monthly compliance reviews of SEV, Business Activity Tax/Construction (BAT/C) and Hotel Occupancy Tax (HOT) 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; created and maintained the Audit and Compliance Assessment database; created reported to management from the database; 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.

March 1994
To April 1997

Program/Contract Compliance Officer
Navajo Division of Health

Prepared and reviewed the budgets for federal, tribal, state and other outside source programs for Division programs like Behavioral Health, Community Health, Food Distribution, Aging Department, Woman and Children, etc.; created budget forms from paper to electronic version to ease of use; developed electronic program budget ledgers and maintained budget ledgers for Tribal programs and several smaller federal programs to ensure spending was following initial approved budget; represented smaller programs in budget and expenditures meetings;

Prior to Apr 1994 Available upon request

BOARDS/COMMISSIONS:

Navajo Tax Commission: Served three terms on a five member commission that provides direction for the Office of the Navajo Tax Commission. Completed service in 2022 when I became the Executive Director of the Office.

Navajo Nation Shopping Center Incorporated: Serving on the board to provide guidance to Navajo Nation owned shopping centers operated by the corporation.

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

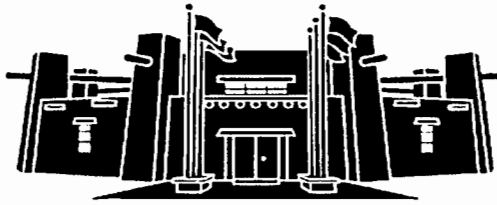
PART A (To be used if applicant is enrolled)

FORT DEFIANCE
AGENCY

February 07, 1995
DATE

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

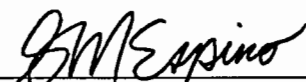
Office of Legislative Counsel
Telephone: (928) 871-7166
Fax No. (928) 871-7576



Honorable Crystalynne Curley
Speaker
25th Navajo Nation Council

MEMORANDUM

TO: Hon. Brenda Jesus, Chair
25th Navajo Nation Council

FROM: 
G. Michelle Espino, Chief Legislative Counsel
Office of Legislative Counsel

DATE: May 5, 2025

SUBJECT: **AN ACTION RELATING TO RESOURCES AND DEVELOPMENT;
CONFIRMING THE APPOINTMENT OF MR. MARK GRAHAM TO
SERVE ON THE NAVAJO NATION SHOPPING CENTERS, INC.
BOARD OF DIRECTORS FOR A TERM OF THREE (3) YEARS**

As requested, I have prepared the above-referenced proposed resolution and associated legislative summary sheet pursuant to your request for legislative drafting. Based on existing law and review of documents submitted, the resolution as drafted is legally sufficient. As with any action of government however, it can be subject to review by the courts in the event of proper challenge.

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

The Office of Legislative Counsel confirms the appropriate standing committee(s) based on the standing committees' powers outlined in 2 N.N.C. §§301, 401, 501, 601 and 701. Nevertheless, "the Speaker of the Navajo Nation Council shall introduce [the proposed resolution] into the legislative process by assigning it to the respective oversight committee(s) of the Navajo Nation Council having authority over the matters for proper consideration." 2 N.N.C. §164(A)(5).

If the proposed resolution is unacceptable to you, please contact me at the Office of Legislative Counsel and advise me of the changes you would like to make to the proposed resolution.