



**MINUTES OF REGULAR MEETING
OF
BOARD OF EQUALIZATION
October 30, 2020**

- I. REGULAR MEETING:** The Regular Meeting of the Department of Revenue and Taxation (DRT), Board of Equalization (the "Board"), was held on **October 30th, 2020** via Zoom virtual meeting; Meeting was called to order at **10:44 a.m.**
- II. QUORUM:** The majority of the BOE members attended: Cynthia V. Ecube, Chairperson (present in Hagatna office); Janalynn C. Damian, Director (present in Barrigada); and Pelagio S. Sardoma, Secretary (present in Barrigada office). Earl J. Garrido, Director joined the meeting at a later time. Also attended: John Terlaje, Appraisal Branch Supervisor with the Real Property Tax Division; Benedict Atoigue, Real Property Tax Administrator; Paul Pablo, DRT Deputy Tax Commissioner; and Michelle Santos, DRT Deputy Director.
- III. PUBLICATION OF NOTICE OF MEETING:** Notice of said meeting was published on **October 26th 2020 and October 28th 2020** in the Guam Daily Post. Copies of each publication provided to the Board.
- IV. APPROVAL OF MINUTES:** A motion to approve the minutes of the October 31th 2019 was made by Pelagio Sardoma and motion seconded by Janalynn Damian. Motion carried approving the Minutes of October 31th 2019 BOE meeting.
- V. OLD BUSINESS:**
- A. Certification of the 2019 Real Property Tax Roll:** Cynthia Ecube inquired with DRT whether or not the 2019 Real Property Tax Roll Certification was completed in October 31th 2019. Benedict Atoigue reconfirmed certification. No further discussion necessary.
- VI. NEW BUSINESS:**
- A. Election of Secretary (11 GCA Chap. 24 Section 24502):** The Board having received the nomination of Janalynn Damian by Pelagio Sardoma to serve as Secretary for the new term; Janalynn Damian accepted the nomination; the Board approved the nomination of Janalynn Damian to serve as Secretary for the Board.
- B. Certification of the 2020 Real Property Tax Roll:** Benedict Atoigue explained the details of the 2020 Real Property Tax Roll for the benefit of the new Board members. She reported that the **tax receivable amount for the 2020 Real Property Tax Roll is \$37,994,927.00** (including the additional PL35-1 Bldg. Tax); She also mention that corrections to the current roll as well as prior years are ongoing and logged. She also mentioned that the lien date (cutoff date) is the first Monday of March annually which was March 2nd 2020 for the current roll. She mentioned that

property tax information reflected on 2020 Real Property Tax Roll was updated of 15th or 17th of October. Earl Garrido now joins the virtual meeting at this time. A brief recap of what was discussed earlier was given by Benedict Atoigue for the benefit of Earl Garrido. Cynthia Ecube encouraged that DRT conduct the five year island wide revaluation as mandated by law. Benedict Atoigue reconfirmed **tax receivable amount for the 2020 Real Property Tax Roll was \$37,994,927.00** (\$29,804,117.00 plus the additional PL35-1 Bldg. Tax of \$8,190,810.00). Upon motion made by Janalynn Damian to approve certifying the 2020 Property Tax Roll and motion seconded by Earl Garrido, the Board certified and approved the 2020 Real Property Tax Roll subject to conditions outlined.

- C. **Remaining Appeals for TY2014 and TY2015:** It was reported that there are 20-25 pending BOE appeals for TY2014. It was mentioned that initially there were over 1000 appeals filed as a result of the 2014 island wide revaluation. It was suggested that DRT email the Board the pending BOE appeals for preview. It was also suggested DRT first send the Board the names of the appellants to identify if there are any conflicts of interest before proceeding with hearings. It was mentioned that the timeline for filing the BOE appeals is September 15th to October 15th every year but it is uncertain whether there is a timeline for the Board to resolve the appeals. It was mentioned that the Board had authorized DRT to internally resolve the BOE appeals then seek Board approval if necessary.

VII. **DISCUSSIONS:** John Terlaje advised the Board to sign their individual copy of the 2020 Real Property Tax Roll, then send scanned copy via email to Real Property Tax. It was agreed that the separately signed copies will be acceptable by DRT to certify the 2020 Real Property Tax Roll.

VIII. **ADJOURNMENT:** Upon motion made to adjourn the meeting by Janalynn Damian and motioned seconded by Pelagio Sardoma, meeting was adjourned at 11:33 a.m.

The foregoing minutes were approved by the Board of Directors on 10/28/2022.


Janalynn C. Damian, BOE Secretary



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DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guahan

LOURDES A. LEON GUERRERO, Governor Maga'haga
JOSHUA F. TENORIO, Lt. Governor Sigundo Maga'lahi

DAFNE MANSAPIT-SHIMIZU, Director
Direktot
MARIE P. LIZAMA, Deputy Director
Sigundo Direktot

MINUTES OF REGULAR MEETING BOARD OF EQUALIZATION October 29, 2021

- I. **CALL MEETING TO ORDER / QUORUM:** The Regular Meeting of the Department of Revenue and Taxation (DRT), Board of Equalization (the "Board"), was held on **October 29, 2021** via Zoom. The meeting was called to order at 4:03 p.m. by Chairperson Cynthia V. Ecube. The following persons were in attendance: Cynthia V. Ecube, Chairperson (attending via Zoom from Hagatna), Janalynn C. Damian, Secretary (attending via Zoom from Barrigada), Pelagio S. Sardoma, Director (attending via Zoom from Route 16), Earl J. Garrido, Director (attending via Zoom from Sinajana). Also attending from the DRT conference room were John Terlaje, Appraisal Branch Supervisor with the Real Property Tax Division, Benedict Atoigue, Real Property Tax Administrator, and Paul Pablo, DRT Deputy Tax Commissioner.
- II. **NOTICE OF MEETING:** Notice of said meeting was published on **October 25 and 27, 2021** in the Pacific Daily News. Copies of each publication provided to the Board.
- III. **APPROVAL OF MINUTES:** Approval of the October 30, 2020 meeting minutes was tabled as this item was not included in the published agenda.
- V. **OLD BUSINESS:** None.
- VI. **NEW BUSINESS:**
 - A. **Certification of the 2021 Real Property Tax Roll:** Benedict Atoigue explained the details of the 2021 Real Property Tax Roll for the benefit of the Board members. The aggregate gross value of all properties is \$16,493,923,314 (taxable and non-taxable) and the gross receivable for the 2021 Real Property Tax Roll is \$38,542,782 (including the additional P.L.35-1 building tax). Discussion was held. The gross receivable increased in 2021 from 2020 primarily because of the new Tsubaki Hotel. Upon motion made by Director Sardoma to certify the 2021 Property Tax Roll, seconded by Director Earl Garrido, and unanimously passed the Board certified and approved the 2021 Real Property Tax Roll.
- VII. **PUBLIC PARTICIPATION:** None.
- VIII. **ADJOURNMENT:** Upon motion made to adjourn the meeting by Director Garrido, seconded by Director Sardoma and unanimously passed, the meeting was adjourned at 4:41 p.m.

Submitted By:


Janalynn Cruz Damian, BOE Secretary

The foregoing minutes were approved by the Board of Directors on 10/28/2022 