

**LETTER OF TRANSMITTAL**

**TO:** Jennifer Cruz  
Real Property Tax Appraiser I  
**REVENUE & TAXATION**  
Post Office Box 23607  
Barrigada, Guam 96921

**FROM:** Janalynn Cruz Damian

**DATE:** April 28, 2023

**RE:** Minutes of Regular Meeting of Board of Equalization

**VIA:** Pick-up

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**THE FOLLOWING:**

**DESCRIPTION:**

1. (Original) Minutes of Regular Meeting of Board of Equalization – October 28, 2022.

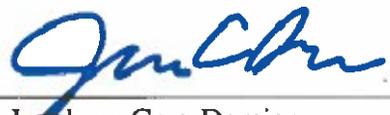
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**REMARKS**

Dear Jennifer,

Please find attached the original, executed Minutes. Thank you.

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By: 

Janalynn Cruz Damian



**MINUTES OF REGULAR MEETING  
BOARD OF EQUALIZATION  
October 28, 2022**

- 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 28, 2022** 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), Janalynn C. Damian, Secretary (attending via Zoom), and Pelagio S. Sardoma, Director (attending via Zoom). Also attending from the DRT conference room were Benedict Atoigue, Real Property Tax Administrator, Franco Rosario, Executive Assistant, Frankie Cruz, Real Property Tax Appraiser II, Fred Pablo, Real Property Tax Appraiser II, and Jennifer Cruz, Real Property Tax Appraiser I.
- II. NOTICE OF MEETING.** Notice of said meeting was published on **October 21 and 26, 2022** in the Pacific Daily News. Copies of each publication provided to the Board.
- III. APPROVAL OF MINUTES.** Upon motion by Director Sardoma to approve the October 30 2020 and October 29, 2021 meeting minutes, seconded by Director Damian and unanimously passed, the minutes of the October 30 2020 and October 29, 2021 meetings were approved.
- IV. OLD BUSINESS.**
- A. Update on pending appeals.** Ms. Atoigue reported to the Board that there were seven (7) appeals pending. Since Mr. John Terlaje retired, Ms. Atoigue and the staff will review the status of all the pending appeals and provide an update to the Board.
- V. NEW BUSINESS.**
- A. Certification of the 2021 Real Property Tax Roll.** Benedict Atoigue explained the details of the 2022 Real Property Tax Roll for the benefit of the Board members. The aggregate gross value of all properties is \$16,570,114,385 (taxable and non-taxable) and the gross receivable for the 2022 Real Property Tax Roll is \$38,741,318 (including the additional P.L.35-1 building tax). Discussion was held. Upon motion made by Director Damian to certify the 2022 Property Tax Roll, seconded by Director Sardoma, and unanimously passed, the Board certified and approved the 2022 Real Property Tax Roll.
- VII. PUBLIC PARTICIPATION.** Ms. Atoigue raised a question as to the taxing of subdivisions and whether they should be taxed as unit, in which case they are subject to P.L. 35-1, or as individual units. Chairperson Ecube indicated that the Board does not have enough information on this issue and it should be raised with the Director.

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DEPARTMENT OF

# REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guáhan

LOURDES A. LEON GUERRERO, Governor Maga'hága  
JOSHUA F. TENORIO, Lt. Governor Sigundo Maga'láhi

DAFNE MANSAPIT-SHIMIZU, Director  
Direktot  
MICHELLE B. SANTOS, Deputy Director  
Sigundo Direktot

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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:

Jana Lynn Cruz Damian, BOE Secretary

The foregoing minutes were approved by the Board of Directors on \_\_\_\_\_.