

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

THE FOLLOWING:

DESCRIPTION:

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

REMARKS

Dear Jennifer,

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

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 Guåhan

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

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

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:

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

Janalynn Cruz Damian, BOE Secretary