



**MINUTES OF REGULAR MEETING**

**BOARD OF EQUALIZATION**

**October 30, 2023**

- 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 30, 2023 at the DRT conference room. The meeting was called to order at 4:14 p.m. The following persons were in attendance: Cynthia V. Ecube, Chairperson (attending via Zoom), Janalynn C. Damian, Secretary (attending via Zoom), Pelagio S. Sardoma, board member, Marie Lizama, DRT Deputy Administrator, Benedict Atoigue, Real Property Tax Administrator, Frederick Pablo, Real Property Tax Appraiser II, Frankie Cruz, 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 23 and October 28, 2023 in the Pacific Daily News. Copies of the notices were provided to the Board.
- III. **APPROVAL OF MINUTES.** Upon motion by Board member Damian to approve the October 28, 2022 meeting minutes, seconded by Board member Sardoma, and unanimously passed, the minutes of the October 28, 2022 meeting was approved.
- IV. **OLD BUSINESS.**
  - A. **Update on pending appeals.** Ms. Atoigue reported to the Board that all appeals are in status quo. The Real Property Tax Division (“Division”) contacted some of the appellants requesting appraisals, however, none of the appellants, except one, have submitted an appraisal. For TY2019-2022 there are 11 pending appeals, for TY 2023 there are 2 pending appeals, and for TY2014-2015 there are 22 pending appeals. Ms. Atoigue noted that the appellants have not submitted documents to support their appeals. Chairwoman Ecube recommended that the Division consolidate all pending appeals and the Division contact the appellants to submit the documentation required by law to proceed with their appeals and if the documentation is not submitted then the appeals may be subject to dismissal. The Board will review the appeals where the required documentation has been provided. Ms. Atoigue noted that the Division has exhausted efforts to call the appellants, so next step would be to write a letter the appellant to submit the required supporting documentation in order for the Board to properly address the appeal and if the documentation is not submitted by a stated deadline the appeal may be subject to dismissal. Division to provide status update after letters sent to appellants.
- V. **NEW BUSINESS.**
  - A. **Certification of the 2023 Real Property Tax Roll.** Ms. Atoigue explained the details of the 2023 Real Property Tax Roll for the benefit of the Board members. The aggregate value of all properties is \$13,779,892,207 (after removing non-taxable properties) and the gross receivable for the 2023 Real Property Tax Roll is \$38,002,279 (including the additional P.L.35-1 building tax of \$7,977,371). Discussion was held. With regard to the difference between 2022 and 2023,



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DEPARTMENT OF

# REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

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

Marie P. Lizama – Acting Director  
Aktot Direktot  
CRAIG A. CAMACHO – Acting Deputy Director  
Aktot Sigundo Direktot

Ms. Atoigue said the difference is due to continued corrections to roll since the 2014 revaluation as well an increase in exemptions for veterans and senior citizens. Upon motion made by Board member Damian to certify the 2023 Property Tax Roll, seconded by Board member Sardoma, and unanimously passed, the Board certified and approved the 2023 Real Property Tax Roll as presented.

**VII. PUBLIC PARTICIPATION.** There were no public comments.

**VIII. ADJOURNMENT.** Upon motion made to adjourn the meeting by Board member Damian, seconded by Board member Sardoma and unanimously passed, the meeting was adjourned at 4:50 p.m.

Submitted By:

Janalynn Cruz Damian, BOE Secretary

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