

BOARD OF EQUALIZATION
Department of Revenue and Taxation
February 6, 2014

AGENDA

- I. Call meeting to order/Quorum
- II. Notice of meeting – 5 day Publication Requirement
- III. Minutes of Last Meeting: October 15, 2013
- IV. Old Business
 - a. 2012 Final Roll Assessment
 - b. Scheduling hearing dates for 2010, 2011 and 2012 Appeals
- V. New Business
 - a. Status of 2013 Appeals
 - b. 2013 Final Roll

PS.



Dipáttamenton Kontribusion yan

Adu'ána

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guáhan

EDDIE BAZA CALVO, Governor Maga'láhi
RAYMOND TENORIO, Lt. Governor Tiñente Gubetnadora

JOHN P. CAMACHO, Director
Direktot

MARIE M. BENITO
Deputy Director
Segundo Direktot

Department of Revenue and Taxation
2013 Board of Equalization
Real Property Tax Division

BOARD MEETING - February 6, 2014

Meeting was called to order at 2:25 p.m. at the Department's Conference Room. Quorum was established.

Attendees Present:

Cynthia Ecube, Chairwoman

Pelagio Sardoma, Secretary

Elmore Cotton, Member

John Terlaje, Property Tax Appraisal Supervisor

Katrina B. Hodges, Property Tax Assessment Supervisor

Benedict Atoigue, Real Property Tax Administrator

Ann Soares, Word Processor Secretary

Ariana Villaverde, Representing Senator Ben Pangelinan's office

Publication Notice of Meeting:

Notices published on January 30, 2014 and February 4, 2014, Marianas Variety.
Confirmed by John Terlaje

Approval of Minutes:

A motion to approve the 2012 Real Property Tax Assessment Roll was made by Elmore Cotton, seconded by Pelagio Sardoma, approved.

Old Business

2012 Final Assessment Roll Certification

Discussions:

- For the record Benedict Atoigue explains the details on the 2012 Assessment Roll. The report was generated from the new RPT GPAS software after the roll was finalized and programmed after the statements was programmed and printed. It took us some time to analyze the report due to technical support to explain the details on the report.

PS

- Analysis of municipalities is based on two fold. Gross value on the left is the based on the abstract by municipalities value of the GRM Report.
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- The middle details indicates the exempted properties are the ones not part of aggregate and is excluded from the bond and is based on a spreadsheet provided by technical support.
- The right side indicates the aggregate value seen on the AS400. The aggregate value is what is used for bond, for the calculation for the debt ceiling. The debt ceiling is \$11,391,887,986.00. The gross is \$12,290,407,617.00 in which includes all non-taxable exemptions, Government, churches, Farm, Rights of Ways, Ponding Basins and Non Profits are excluded for bond calculations.

Chairwoman questioned:

1. Was the 2012 reports was a result of information extracted from a new system? Ms. Atoigue relies, yes.
 2. How was the department determining the roll aside from the new system, how were we generating the reports. Ms. Atoigue responded it's the same basic as before, by technical support and the systems also has features to generate the reports.
 3. For purposes for accuracy, due to the new system is there any other mechanism that could collaborate the information that is provided to DRT? For this reason, she asked for herself, she wouldn't want information for whatever reason was generated whether a number was off and we reply on this then the having the board approved the roll, rightfully people may challenge this. Her perspective is to avoid that, the large part will be the argument for accuracy. Mrs. Hodges that is one of the DRT was not able to certify the 2012 roll when we were supposed to. We converted into this system that from that time to current, we are rest to sure the data provided to the board for certification is accurate as possible. We have been working with MIS to assist us in understanding the report and update them for accuracy.
 4. Is there something, the DRT can compare the 2012 roll with? Yes, there may be some increases due to the prior projects. We also worked with the 2011 Assessment Roll and compared the differences.
- Ms. Atoigue, presented an analysis for the comparison of the values between 2010 through 2013. In 2011, DRT had a special project that consists of field verifications. In 2012, more updates were completed on the roll.
 - Chairwoman confirmed the certification amount for the 2012 is \$11,391,887,986.00? Ms. Atoigue responded, yes.
 - Mo Cotton, questioned the municipality designation? Mrs. Hodges explains the law passed in 1995 to re-designate the municipalities. DRT is working on updating the system.

PS.

MOTION to approved the 2012 Certification of the Assessment Roll by Elmore Cotton and seconded by Pelagio Sardoma and passed.

Scheduling of hearings for prior appeals:

Appeals were provided already.

Must give notice to the appellants and representatives.

Scheduled meeting set for March 12, 2014 at 3 P.M.

New Business:

2013 Appeals

Tabled for the next scheduled meeting.

2013 Final Assessment Roll Certification

Discussions:

- Ms. Atoigue explains the format and criteria as indicated how the 2012 assessment roll report was created.
- Unknown parcels: Un-identified properties subject to correction.
- Definition of Ignore Criteria, land and building that indicates no value? Due to the exempted properties that is not part of the assessment roll.
- Increased value was due to aggressive update of new improvements. This will have an impact, value of increase or decrease.
- Increases due to the prior project update from layers from the data of the TAX MAP over the DRT AS400 layer and the Pictometry over the GPAS/PROVAL Layer.
- Questioned if the Contractor was awarded for the RFP? No, not at this time.
- Appraisals often are not considered and is not required by law. It is based on a case by case basis according from the Chairwoman.
- Senator Ben Pangelinan's office is requesting a copy of the 2013 Real Property Tax Assessment Roll.

Motion to approve the 2013 Final Assessment Roll made by Elmore Cotton, seconded by Pelagio Sardoma and approved.

Meeting adjourned at 3:17 p.m.

The foregoing minutes were approved by the Board of Directors on 2-17-2014.


Pelagio Sardoma, Secretary