



Dipattamenton Kontribusion yan
Adu'ana

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guahan

EDDIE BAZA CALVO, Governor Maga'lahi
RAYMOND TENORIO, Lt. Governor Tifiente Gubetnadora

JOHN P. CAMACHO, Director
Direktot

MARIE M. BENITO
Deputy Director
Segundo Direktot

Department of Revenue and Taxation
2014 BOARD OF EQUALIZATION
Real Property Tax Division

BOARD MEETING – March 14, 2015

Meeting was called to order at 9:05 a.m. Cynthia Ecube's Law Office Conference room. Quorum was established.

Attendees Present:

Cynthia Ecube, Chair Woman
Pelagio Sardoma, Secretary
Elmore Cotton, Member
Kamia L.G. Dierking Vice Chair Woman
Katrina B. Hodges, Real Property Tax Assessment Supervisor
John J Terlaje, Real Property Tax Appraisal Supervisor
Benedict L Atoigue, Real Property Tax Administrator

Publication Notice of Meeting:

- Notices published on March 10, 2015 and March 12, 2015 in the Marianas Variety.
- Confirmed by John J Terlaje.

Approval of Minutes:

- Motion to approve minutes, Elmore Cotton, second Kamia Dierking.

Old Business:

- Discussed differences in appraisal values from tax year 2013 and 2014.
- Discussed certifying Final Assessment Roll.
- Motion to Certify Final Assessment Roll, motion was approved by Vice Chair Kamia Dierking, second by Secretary Pelagio Sardoma.
- Election of Vice Chair was voted, Elmore Cotton declined due to health reasons, Kamia Dierking was nominated. Motion to nominate Kamia by Cynthia Ecube, was second by Pelagio Sardoma and Elmore Cotton.
- Contact Bruce Mckenzie who has a pending 2013 appeal and see if he agrees with 2014 Appraisal Values.
- Statement of Disclosure of Conflicts of Interest.

- Tabled Appeals for next meeting.

New Business:

- Real Property Tax Appraisers to review 2014 appeals.
- Extension of Board of Equalization Appeals to 30 or 45 days from March 16, 2015. Recommended to the Director, John Camacho.
- Need legal review from A.G. office, pending from Revenue and Taxation.
- Motion to grant an extension to file appeals, all board members are in favor.

Discussions:

- Board of Equalization members to meet with DRT Management and Cornerstone Valuation to review Appraisal Process that was used in the Revaluation.

Next Meeting Date: April 2015 is the next tentative date for BOE meeting. Meeting was adjourned at 9:50 am

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



Pelagio Sardo, Secretary