

**BOARD OF EQUALIZATION**  
Department of Revenue & Taxation  
June 10, 2019

**AGENDA**

- I. Call meeting to order / Quorum
- II. Notice of meeting - 5 day publication requirement.
- III. Approval of minutes.
- IV. Old Business:
  - a. Certification of 2018 Real Property Tax Roll.
- V. New Business:
  - a. Organization of board members/Election of secretary.
  - b. Statement of Disclosure of Conflicts of Interest.
  - c. Schedule dates for remaining appeals.
- VI. Discussions
- VII. Adjournment



Dipáttamenton Kontribusion yan Adu'ána

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  
Direktor  
MICHELE B. SANTOS, Deputy Director  
Sigundo Direktor

## MINUTES OF REGULAR MEETING OF BOARD OF EQUALIZATION June 10, 2019

- I. **REGULAR MEETING:** The Regular Meeting of the Department of Revenue and Taxation (DRT), Board of Equalization (the "Board"), was held on **June 10th, 2019**; Meeting was called to order at 4:00 p.m., at the Conference Room of the Department of Revenue and Taxation.
- II. **QUORUM:** The majority of the members were present: Cynthia V. Ecube, Chairperson; Elmore Cotton; and Pelagio Sardoma, Secretary. Also present was Michele B. Santos, DRT Deputy Director and Tomas Reyes, DRT Real Property Tax Appraiser I with the Real Property Tax Appraisal Division.
- III. **PUBLICATION OF NOTICE OF MEETING:** Notice of said meeting was published on June 6<sup>th</sup> 2019 and June 8<sup>th</sup> 2019 in the Guam Daily Post.
- IV. **APPROVAL OF MINUTES:** A motion to approve the minutes of the October 29<sup>th</sup> 2018 was made by Cynthia Ecube and seconded by Elmore Cotton. Motion carried approving the Minutes of October 29<sup>th</sup> 2018.
- V. **OLD BUSINESS:**
  - A. **Certification of the 2018 Real Property Tax Roll:** Certification was completed in October 29<sup>th</sup> 2018.
- VI. **NEW BUSINESS:**
  - A. **Election of Secretary (11 GCA Chap. 24 Section 24502):** The Board having received the nomination of Pelagio Sardoma by board Chairwoman Cynthia Ecube to serve as Secretary for the new term; Pelagio Sardoma accepted the nomination; Upon motion made, the Board approved the nomination of Pel Sardoma to serve as Secretary for the board.
  - B. **Statement of Disclosure of Conflicts of Interest Form:** Board Chairwoman inquired whether Board members have submitted this form they had received in March. It was mentioned that form be submitted annually as long they are active board members. Board members uncertain if they had completed and submitted form. A request was made that DRT confirm submission of forms by board members by next BOE meeting.
  - C. **Schedule Dates for Remaining Appeals for TY2014 and TY2015:** The Board received the list of remaining BOE appeals. The Board would like to set up a timeline to set the dates for the appeals. Chairwoman requested that the first step would be to confirm with Cornerstone whether they can come to testify and certify their information prior to scheduling with applicants. Then the second step would be to schedule with board members. A suggestion was made to group the appeals into groupings of five. Chairwoman also disclosed a conflict of interest with BOE

Appeals #14-869 and #14-870 due to a close relationship with applicant. The Chairwoman also mentioned her earlier request to the DRT Director and Deputy Director regarding the need for one or two more board members. Elmore Cotton mentioned that due to his health issues it will be hard for him to confirm any future meetings dates. The Board recommended to have a meeting in the beginning part of October to review the remaining appeals in groupings of five.

**VII. DISCUSSIONS:** DRT to provide the list of remaining appeals to Siska. The Chairwoman recalled from a previous BOE meeting, that Siska would be willing to attend the meeting to substantiate her certifications. The Chairwoman mentioned that Siska and not DRT would need to defend her certifications because she had done the research. She would need to present her findings to the Board. After hearing both parties, then the board could make a determination. Appeals to be grouped four to five based on ownership and/or representative.

**VIII. NEXT MEETING:** The next regularly scheduled meeting for the Board is tentatively scheduled for the first part of October 2019. The meeting was adjourned at 4:13 p.m.

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

  
Pelagio Sardoma, Secretary