



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

**MINUTES OF REGULAR MEETING
OF
BOARD OF EQUALIZATION
June 08, 2015**

- I. **REGULAR MEETING:** The Regular Meeting of the Department of Revenue and Taxation (DRT), Board of Equalization (the "Board"), was held on June 08, 2015; Meeting was called to order at 4:08 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; Pelagio Sardoma, Secretary; Elmore Cotton, Member. Kamia L.G. Dierking was not present. Also present was John J. Terlaje, Real Property Tax Appraisal Supervisor.
- III. **PUBLICATION OF NOTICE OF MEETING:** Notice of said meeting was published on June 4, 2015 and June 6, 2015 in the Marianas Variety.
- IV. **APPROVAL OF MINUTES:** A motion to approve the minutes of the meeting of March 14, 2015 was made by Elmore Cotton and seconded by Pelagio Sardoma. Motion carried approving Minutes.
- V. **OLD BUSINESS:**
 - A. **Review 2014 Appeals:** It was discussed that the real property tax appraisers are reviewing all appeals to resolve if any errors are found, and DRT will discuss with tax payers to cancel appeals if corrections are acceptable.
 - B. **Election of Secretary:** Pelagio Sardoma was nominated for Secretary, and seconded by Elmore Cotton. Motion carried approving the election of Pelagio Sardoma as Secretary.
 - C. **2013 and 2014 Appeals:** Discussions occurred regarding the scheduling of a date to hear the 2013 appeals filed by Bruce McKenzie. The Board instructed DRT to contact Mr. McKenzie to inquire whether he objects to the 2014 tax assessment, and to report their communications at the next regular meeting. The Board further tabled the issue of the scheduling of the 2013 and 2014 appeals hearings for the next regular meeting.
 - D. **Stipends to Board Members:** The Chair inquired on the status of the stipend to the board members. DRT announced that they are following up with Administration and will report at the next Board meeting.

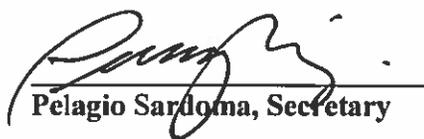
VI. NEW BUSINESS:

- A. **Extension to file 2014 Appeals:** It was discussed that the Legislature introduced a bill to extend Real Property Tax Appeals for tax year 2014 and 2015 up until December 31, 2015. The legislation is pending and DRT will report the status at the next meeting.

VII. DISCUSSIONS: It was discussed that appeals were filed with the Board by Ironwood Estates. Chairperson Ecube stated that based on the grounds for appeal, it does not appear that BOE has jurisdiction over the appeals. It was suggested that these appeals be brought to the attention of Management to resolve since they relate to policy issues.

VIII. NEXT MEETING: The next regularly scheduled meeting for the Board is tentatively scheduled for late August 2015. Meeting was adjourned at 4:50 p.m.

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



Pelagio Sardoma, Secretary

BOARD OF EQUALIZATION
Department of Revenue & Taxation
June 8, 2015

AGENDA

- I. Call meeting to order / Quorum.
- II. Notice of meeting – 5 day publication requirement.
- III. Approval of minutes.
- IV. Old Business:
 - a. 2014 Property Tax Appeals and CVG review of appeals.
 - b. Status of extension to file 2014 appeals.
- V. New Business:
 - a. Election of Secretary (11 G.C.A. Chap. 24 §24502).
 - b. Copies of appeals for Board review.
- VI. Discussions:
 - a. Update on 2014 appeals (Ironwood Properties 306 Appeals).
 - b. Stipends for Board Members.
 - c. 2013 and 2014 appeal amounts for Bruce McKenzie.
- VII. Adjournment.