Gmail

Benjamin J.F. Cruz <senator@senatorbjcruz.com>

BOE SEPT 14, 2017

2 messages

John Terlaje <John.Terlaje@revtax.guam.gov> Thu, Sep 21, 2017 at 9:15 AM
To: "governor@guam.gov" <governor@guam.gov>, "Honorable Benjamin J.F. Cruz" <senator@senatorbjcruz.com>
Cc: "John P. Camacho" <John.Camacho@revtax.guam.gov>, "Marie M. Benito" <Marie.Benito@revtax.guam.gov>, Paul Pablo <Paul.Pablo@revtax.guam.gov>, Benedict Atoigue <Benedict.Atoigue@revtax.guam.gov>, Katrina Hodges <Katrina.Hodges@revtax.guam.gov>

Good Morning. Please see Agenda and Minutes from September 14th, 2017 Board of Equalization meeting.

JOHN J. TERLAJE

Supervisor, Appraisal Branch

Business Phone: (671) 635-1895

Fax Number: (671) 633-2643

Email Address: john.terlaje@revtax.guam.gov

Department of Revenue & Taxation

Government of Guam

P.O. Box 23607

Barrigada, Guam 96921

2 attachments

- Agenda 091417.pdf 50K
- BOE September 14 2017 meeting.pdf 181K

2017 SEP 21 AM 9:15

Benjamin J.F. Cruz <senator@senatorbjcruz.com> Thu, Sep 21, 2017 at 9:28 AM
To: Guam Legislature Clerks <clerks@guamlegislature.org>
Cc: "<rennae@guamlegislature.org>" <rennae@guamlegislature.org>, BENJAMIN CRUZ <speaker@senatorbjcruz.com>

9/21/2017	9/21/2017	Department of Revenue and Taxation	Board of Equalization Regular Meeting on September 14, 2017. *Emailed	34-17-990

[Quoted text hidden]

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Speaker Benjamin J.F. Cruz
I Mina trentai Kuattro Na Liheslaturan Guahan
T 671-477-2520 | F 671-477-2522
http://www.senatorbjcruz.com

2 attachments

- Agenda 091417.pdf 50K
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GL# 34-17-990
Speaker Benjamin J.F. Cruz

SEP 21 2017
Time 9:26 [ ] AM [ ] PM File No. _____
Received By _____

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BOARD OF EQUALIZATION

Department of Revenue & Taxation

September 14, 2017

AGENDA

I. Call meeting to order / Quorum.

II. Notice of meeting – 5 day publication requirement.

III. Approval of minutes of February 28, 2017.

IV. Old Business:

a. The Board tabled the scheduling dates for the 178 appeals for the next regular board meeting pending the Tanota Partners appeals.

b. The Guam Legislature is working on a new bill regarding Low Income Housing Credits to apply to Guam real property taxes.

V. New Business:

a. Re-elect Secretary.

b. Certify Assessment Roll after October 5th and before October 31st set a tentative date.

VI. Discussions.

VII. Adjournment.

Dipåttamenton Kontribusion yan
Adu'ånå
DEPARTMENT OF
REVENUE AND TAXATION
GOVERNMENT OF GUAM Gubetnamenton Guåhan

EDDIE BAZA CALVO, Governor Maga'låhi
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
September 14, 2017

I. REGULAR MEETING: The Regular Meeting of the Department of Revenue and Taxation (DRT), Board of Equalization (the "Board"), was held on September 14, 2017. The meeting was called to order at 4:07 p.m., at the DRT Conference Room.

II. QUORUM: The majority of the members were present: Cynthia V. Ecube, Chairperson; Pelagio Sardoma, Secretary; and Kamia Dierking, Member. Also present was John Terlaje, Property Tax Appraisal Supervisor with the Real Property Tax Appraisal Division of DRT.

III. PUBLICATION OF NOTICE OF MEETING: Notice of said Board meeting was published on September 10, 2017 and September 12, 2017, in the Guam Daily Post.

IV. APPROVAL OF MINUTES: A motion to approve the minutes of the Board meeting of February 28, 2017 was duly made by Kamia Dierking and seconded by Pelagio Sardoma. Upon motion duly made and seconded, the motion for the minutes of the February 28, 2017 Board meeting was approved.

V. OLD BUSINESS:

A. **Review and Extension of 2014 Real Property Tax Appeals**: The Board recommended that John Terlaje contact the new owners (Core Tech) of the Tanota Partners properties and inquire if they desire to continue with the appeals submitted in 2014. The Board also tabled Ironwood Homes appeal regarding the issue of low income housing credits where the Board previously requested a legal opinion on the Board's authority to address this issue due to pending legislation related to housing tax credits to developers.

B. **Pending Appeals**: It was reported that there was 178 pending 2014 appeals aside from the Tanota Partners' appeals. John Terlaje reported that DRT will separate the appeals from those who will not attend the hearing and others who will attend the hearing so that the Board can schedule the dates for the hearings. The Chairwoman reminded DRT that Cornerstone Valuation must be present at the hearings to provide testimony in support of the valuations for appeal. Mr. Terlaje will also contact Ms. Hutapea from Cornerstone Valuation Guam, Inc. to attend these hearings.

VI. NEW BUSINESS:

A. **Election of Secretary (11 GCA Chap. 24 Section 24502)**: The Board having received the nomination of Pelagio Sardoma by Board chairwomen Cynthia Ecube to serve as Secretary for the new term and Pelagio Sardoma having accepted the nomination. Upon motion duly made and seconded by Kamia Dierking, the Board approved the nomination of Pelagio Sardoma to serve as Secretary for the Board for a one (1) year term.

B. **Certification of 2017 Real Property Tax Roll**: The Board set a date to certify the 2017 Real property tax assessment roll on October 30th 2017 at 4:00 pm. Board members, with the exception of Elmore Cotton, who was not present at this meeting, agreed on this date.

VII. DISCUSSIONS: It was discussed that two (2) board meetings should be held in November to hear the appeals that were submitted. John Terlaje will report to the Board as to the number of appellants that do not wish to attend meetings, as these appeals will be the first set to be reviewed.

VIII. NEXT MEETING: The next regularly scheduled meeting for the Board is tentatively scheduled for October 30, 2017 at 4:00 p.m.

There being no further matters coming before the Board, on motion duly made and seconded, the meeting was adjourned at 4:26 p.m.

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

_____

Pelagio Sardoma, Secretary