

*I Mina Trental Kaitro Na Lihelaturan Guåhan*  
**APPOINTMENTS**

DOCUMENT NO.	APPOINTEE	POSITION	AGENCY	APPT. DATE	TERM LENGTH	CMTE REFERRED	DATE REFERRED	PUBLIC HEARING DATE	CMTE REPORT FILED	DATE CONFIRMED	NOTES
35GL-19-1000	Cynthia V. Ecube	Member	Guam Board of Equalization	9/6/19	Four (4) Years; August 29, 2019 to August 28, 2023	Committee on Environment, Revenue and Taxation, and Procurement	9/12/19	1/3/20 9:00 a.m.	1/15/20 12:59 p.m.		



**OFFICE OF SENATOR SABINA FLORES PEREZ**

Chairperson

Committee on Environment, Revenue and Taxation, and Procurement

*I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÁHAN*

35<sup>TH</sup> GUAM LEGISLATURE

January 13, 2020

**The Honorable Tina Muña Barnes**

Speaker

*I Mina'trentai Singko Na Liheslaturan Guáhan*

163 Chalan Santo Papa

Hagåtña, Guam 96910

PBL

**VIA: The Honorable Regine Biscoe Lee**

Chairperson, Committee on Rules

**RE: Committee Report on the Executive Appointment of Ms. Cynthia V. Ecube to serve as a Member of the Guam Board of Equalization.**

2020 JAN 15 PM 12:59 KC

*Håfa adai* Speaker Muña Barnes,

Transmitted herewith is the Committee Report on the **Executive Appointment of Ms. Cynthia V. Ecube** to serve as *Member* of the *Guam Board of Equalization* and which was referred to the Committee on Environment, Revenue and Taxation, and Procurement.

Committee votes are as follows:

- 3 TO DO CONFIRM
- 0 TO NOT CONFIRM
- 1 TO REPORT OUT ONLY
- 0 TO ABSTAIN
- 0 TO PLACE IN INACTIVE FILE

*Si Yu'os ma'åse',*

*Sabina Flores Perez*

Sabina Flores Perez



*[Handwritten signature]*

*Revisions Recd: 1/17/20 @ 8:34am*



**OFFICE OF SENATOR SABINA FLORES PEREZ**

Chairperson

Committee on Environment, Revenue and Taxation, and Procurement

*I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÁHAN*

35<sup>TH</sup> GUAM LEGISLATURE

**COMMITTEE REPORT**

**Nomination of  
Cynthia V. Ecube**

**To serve as a Member of the Guam Board  
of Equalization**

**For a Term of Four (4) Years  
August 29, 2019 to August 28, 2023**



**OFFICE OF SENATOR SABINA FLORES PEREZ**

Chairperson

Committee on Environment, Revenue and Taxation, and Procurement

*I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÅHAN*

35<sup>TH</sup> GUAM LEGISLATURE

January 13, 2020

MEMORANDUM

To: **All Members**  
Committee on Environment, Revenue and Taxation, and Procurement

From: **Senator Sabina Flores Perez**  
Committee Chairperson *SFP*

Subject: **Committee Report on Appointment of Ms. Cynthia V. Ecube**

*Håfa Adai,*

Transmitted herewith for your consideration is the Committee Report on the appointment of **Ms. Cynthia V. Ecube** to serve as a *Member* of the *Guam Board of Equalization*.

This report includes the following:

- Copy of COR Referral of the Appointment
- Copy of the Appointment Letter to the Speaker
- Copy of the Appointment Packet and Supporting Documents
- Notices of Public Hearing
- Copy of Public Hearing Agenda
- Public Hearing Sign-in Sheet
- Submitted Testimonies and Supporting Documents
- Committee Report Digest
- Committee Vote Sheet

Please take the appropriate action on the attached vote sheet. Your attention to this matter is greatly appreciated. Should you have any questions or concerns, please do not hesitate to contact me.

Senator Regine Biscoe Lee  
Chair

Senator Amanda L. Shelton,  
Vice Chair

Speaker Tina Rose Muña Barnes,  
Member

Vice Speaker Telena Cruz Nelson,  
Member

Senator Kelly Marsh (Taitano), PhD,  
Member

Senator Sabina Flores Perez  
Member



COMMITTEE ON RULES  
*I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÅHAN*  
35<sup>TH</sup> GUAM LEGISLATURE

September 12, 2019

Senator Clynton E. Ridgell  
Member

Senator Joe S. San Agustin  
Member

Senator Jose "Pedro" Terlaje,  
Member

Senator Therese M. Terlaje,  
Member

Senator James C. Moylan,  
Member

Senator Mary Camacho Torres,  
Member and Chair, Subcommittee on Protocol

## MEMO

To: Rennae Meno  
Clerk of the Legislature  
  
Attorney Julian Aguon  
Legislative Legal Counsel

From: Senator Régine Biscoe Lee  
Chair, Committee on Rules

Re: Referral of Appointment

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*Buenas yan Håfa adai.*

As Chair of the Committee on Rules, I am forwarding the referral of the following appointment:

Appointee: Cynthia V. Ecube  
Position: Member, Guam Board of Equalization  
Term Length: Four (4) Years; August 29, 2019 to August 28, 2023

The appointee's nomination packet may be referenced in the Guam Legislature's website at <http://guamlegislature.com/index/messages-and-communications/>. Please refer to the follow document:


"35GL-19-1000– Office of the Governor of Guam – Appointment and Supporting Documents for Cynthia V. Ecube, Member, Guam Board of Equalization."

Please ensure that the aforementioned appointment is referred to the Committee on Environment, Revenue and Taxation, and Procurement chaired by Senator Sabina Flores Perez.

If you have any questions or concerns, please feel free to contact Mary Maravilla, Committee on Rules Director at 472-2461.

Thank you for your attention to this matter.

Respectfully,

  
Senator Régine Biscoe Lee  
Chair, Committee on Rules

*J. Mino Trenti* *Roberto N. Libradarum* *Gabhan*  
**APPOINTMENTS**

APPOINTMENT NUMBER	NAME	POSITION	BOARD/COMMISSION	TERM BEGINS	TERM ENDS	COMMISSION	APPOINTMENT DATE	APPOINTMENT TYPE	STATUS	REMARKS
35GL-19-1000	Cynthia V. Ecube	Member	Gunn Board of Equalization	9/6/19	Four (4) Years, August 29, 2019 to August 28, 2023	Committee on Environment, Revenue and Taxation and Procurement	9/12/19			

UFISINAN I MAGA'HAGA  
OFFICE OF THE GOVERNOR



LOURDES A. LEON GUERRERO  
MAGA'HAGA • GOVERNOR

JOSHUA F. TENORIO  
SIGUNDO MAGA'LAHI • LIEUTENANT GOVERNOR

September 6, 2019

Honorable Tina Muna Barnes  
Speaker  
*I Mina'trentai Singko Na Liheslaturan Guåhan*  
Guam Congress Building  
163 Chalan Santo Papa  
Hagatna, Guam 96932

356L-19-1000  
Speaker Tina Rose Muña Barnes

SEP 10 2019  
Time 9:21 (AM) ( )PM  
Received By: ALM

**RE: Board Appointment**

Dear Madame Speaker:

By virtue of the authority vested in me pursuant to the Organic Act of Guam and the local laws applicable to the following position, I am pleased to transmit the following appointment and supporting documents for:

APPOINTEE: Cynthia V. Ecube  
POSITION: Member, Guam Board of Equalization  
TERM LENGTH: **Four (4) Years; August 29, 2019 to August 28, 2023**

The appointment is subject to the consent of *I Liheslaturan Guåhan*. Please schedule a hearing at your earliest convenience.

*Senseramente,*

LOURDES A. LEON GUERRERO  
*I Maga'hagan Guåhan*  
Governor of Guam

cc: Lt. Governor of Guam

2019 SEP 10 11:19:40  
ALM

UFISINAN I MAGA'HÅGA  
OFFICE OF THE GOVERNOR.

LOURDES A. LEON GUERRERO  
MAGA'HÅGA • GOVERNOR



JOSHUA F. TENORIO  
SIGUNDO MAGA'LÀHI • LIEUTENANT GOVERNOR

September 6, 2019

Cynthia V. Ecube  
[REDACTED]

Dear Ms. Ecube:

Pursuant to my authority under 11 GCA § 24501, I am reappointing you to serve as a

**MEMBER, GUAM BOARD OF EQUALIZATION**  
**Term Length: Four (4) Years; August 29, 2019 to August 28, 2023**

Your reappointment is a testimony to your commitment to service and the understanding of the great responsibility that this position requires and I know that you will continue to fulfill your duties in a professional manner for others to follow.

Once again, I appreciate your willingness to serve in this position, and I am confident that your time on the Board will be effective and productive.

As you are aware, this appointment is subject to the advice and consent of *I Liheslaturan Guahån*. If you have any questions or concerns, please contact Michael Weakley of the Governor's Legal Office at 475-9477.

*Senseramente,*

A handwritten signature in black ink, appearing to read 'Lourdes', is written over a white background.

**LOURDES A. LEON GUERRERO**  
*I Maga'hågan Guåhan*  
Governor of Guam

cc: Lt. Governor of Guam  
Director, Dept. of Revenue & Taxation  
Chairperson, Guam Board of Equalization



**LOURDES A. LEON GUERRERO**  
Governor



**JOSHUA F. TENORIO**  
Lieutenant Governor

**OFFICE OF THE GOVERNOR OF GUAM**  
**Nomination and Appointment Information Sheet**

The following information is required for submission to the  
Speaker of *I Liheslaturan Guåhan* in accordance with Title 4, Guam Code Annotated Section 2103

**NOMINEE INFORMATION**

<i>Last Name</i> ECUBE	<i>First Name</i> CYNTHIA	<i>Middle Initial</i> V
<i>Mailing Address</i> [REDACTED]		<i>Apartment/Unit #</i>
<i>City</i> [REDACTED]	<i>State</i> [REDACTED]	<i>Zip Code</i> [REDACTED]
<i>Phone</i> [REDACTED]	<i>E-mail Address</i> [REDACTED]	
<i>Position to which Appointment is Made</i> Member, Guam Board of Equalization		
<i>Are you a citizen of the United States?</i> Yes <input type="checkbox"/> No <input type="checkbox"/>		
<i>If no, are you authorized to work in the United States?</i> Yes <input type="checkbox"/> No <input type="checkbox"/>		

**EDUCATION**

<i>SCHOOL (Name, City and State)</i>	<i>DATES OF ATTENDANCE</i>	<i>TYPE OF DEGREE</i>	<i>YEAR EARNED</i>
<i>High School</i> Academy of Our Lady of Guam	1976 - 1980	High School Diploma	1980
<i>College</i> University of Minnesota, Mineapolis, MN	1982 - 1985	BA	1985
<i>Graduate School</i> Hamline University School of Law, St. Paul, MN	1987 - 1990	JD	1990
<i>Other Degree</i>			

**EMPLOYMENT HISTORY**

<b>Name of Present/Last Employer and Mailing Address</b> Law Office of Cynthia V. Ecube, Esq.	<b>Position Title</b> Attorney
	<b>Dates Held</b> 2003 - Present

<b>Previous Employer and Mailing Address</b> Barcinas Law Office formerly Barcinas & Terlaje, P.C. Hagatna, Guam	<b>Position Title</b> Senior Associate Attorney
	<b>Dates Held</b> 2000 - 2003

<b>Previous Employer and Mailing Address</b> Carbullido & Brooks, LLP formerly Carbullido Bordallo Brooks, LLP and Carbullido & Pipes, P.C.	<b>Position Title</b> Senior Associate Attorney
	<b>Dates Held</b> 1992 - 2000

<b>Previous Employer and Mailing Address</b> Office of the Attorney General Government of Guam	<b>Position Title</b> Assistant Attorney General
	<b>Dates Held</b> 1990 - 1992

<b>Previous Employer and Mailing Address</b>	<b>Position Title</b>
	<b>Dates Held</b>

**PRIOR GOVERNMENT OF GUAM SERVICE**

<b>Agency or Department Name</b>		<b>Position Title</b>	
<b>Address</b>	<b>Phone No.</b>	<b>Dates Held</b>	

<b>Agency or Department Name</b>		<b>Position Title</b>	
<b>Address</b>	<b>Phone No.</b>	<b>Dates Held</b>	

**PRIOR GOVERNMENT SERVICE (EXCLUDING GOVERNMENT OF GUAM)**

<i>Agency or Department Name</i>		<i>Position Title</i>	
<i>Address</i>	<i>Phone No.</i>	<i>Dates Held</i>	

<i>Agency or Department Name</i>		<i>Position Title</i>	
<i>Address</i>	<i>Phone No.</i>	<i>Dates Held</i>	

**TRAINING**

<i>INSTITUTE/SEMINARS/ON-THE-JOB TRAINING</i>	<i>DATE</i>
On-going continuing legal education training	2006 - Present
with the Guam Bar Association, the District Court of Guam and	
the Judiciary of Guam	

**AWARDS**

<i>List all educational, professional, civic awards, and recognition for public service:</i>
Cristobal Duenas Award (District Court of Guam), 2015

**PROFESSIONAL INVOLVEMENT**

<i>List involvement on a local/national/international level. List organizations, activities participated in, and offices held:</i>
Past President, Guam Bar Association, 2009 - 2015 Ninth Circuit Representative (District Court of Guam), 2018 to Present Advisory Board Chairperson, Academy of Our Lady of Guam, 2016 to Present

**COMMUNITY / CIVIC INVOLVEMENT**

*List organizations, activities participated in, and offices held:*

**PUBLICATIONS AND PRESENTATIONS**

*List any published articles, papers delivered at professional meetings, etc.:*

**MILITARY SERVICE (Please attach Form DD-214)**

<i>BRANCH</i>	<i>DATES OF SERVICE</i>	<i>RANK AT DISCHARGE</i>	<i>TYPE OF DISCHARGE</i>

**OTHER INFORMATION**

(1) Have you ever been found guilty of a felony in any court, whether within or without the United States?

Yes  No  If so, please specify in detail: \_\_\_\_\_

Address of the Court: \_\_\_\_\_

Date(s) of Conviction: \_\_\_\_\_

Specific Infraction Committed: \_\_\_\_\_

**(2) Have you ever been declared mentally incompetent by any court, whether within or without the United States?**

Yes  No  If so, please specify in detail the reasons and facts related to such declaration:

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**(3) Have you ever been found not guilty or not punishable in any criminal proceedings by reason of insanity?**

Yes  No

**(4) Have you ever been confined to a mental institution for any reason?**

Yes  No  If so, please specify in why the appointing authority believes you that you are not suffering from any mental illness or affliction:

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**LOURDES A. LEON GUERRERO**  
Governor



**JOSHUA F. TENORIO**  
Lieutenant Governor

**OFFICE OF THE GOVERNOR OF GUAM**

**Statement of Financial Interests**

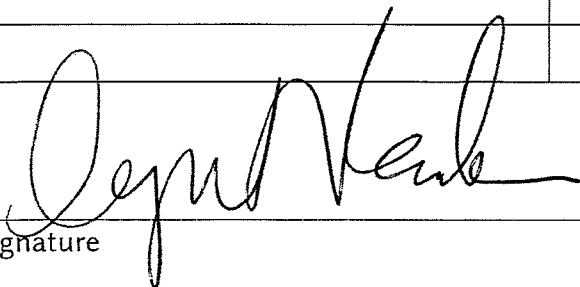
(Required by 4 G.C.A. §13104.1)

TO: The Honorable Lourdes A. Leon Guerrero  
Governor of Guam  
Ricardo J. Bordallo Governor's Complex  
Adelup, Guam 96910

FROM: Cynthia V. Ecube

- I have no financial interest in any business
- I do have interest(s) in the following business(es):

NAME AND ADDRESS OF BUSINESS INTEREST	TYPE AND AMOUNT OF INTEREST
Law Office of Cynthia V. Ecube, Esq., P.C.	100% interest / Owner and Principal
Rentals owned by Cynthia V. Ecube	100% interest

  
Signature

9/5/19  
Date

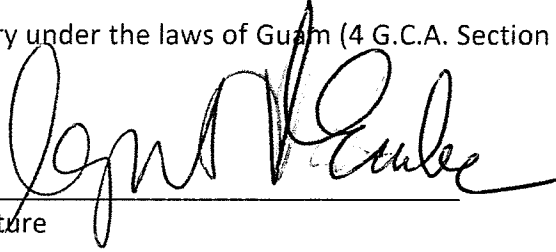
**AFFIDAVIT / DECLARATION UNDER PENALTY OF PERJURY**

I, the undersigned, do hereby depose and say that: (1) I have read and reviewed the information contained in the attached Appointment/Nomination letter from the Governor of Guam; (2) that the matters contained in the Appointment/Nomination letter, together with all attachments thereto, are true and correct and that I am competent to testify to said matters; and (3) that this Declaration is made for the purpose of complying with the requirements of 4 G.C.A. Section 2103.5.

I declare under penalty of perjury under the laws of Guam (4 G.C.A. Section 4308) that the foregoing is true and correct.

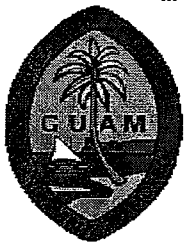
Cynthia V. Ecube

Print Name and Signature



9/5/19

Date



Government of Guam  
GUAM POLICE DEPARTMENT  
RECORDS & IDENTIFICATION SECTION  
P.O. Box 23909  
Guam Main Facility, Guam 96921



September 5, 2019

**SUBJECT: CRIMINAL HISTORY RECORD**

<b>NAME:</b>	Cynthia Villaflor ECUBE		
<b>DATE OF BIRTH:</b>	██████████	<b>FINGERPRINT#:</b>	██████████
■	The individual has no record of criminal conviction(s) in the Guam Police Department files that are subject to Guam law.		

\*\*\*\*\*NOTHING FOLLOWS\*\*\*\*\*

*THIS INFORMATION MAY BE LIMITED TO A LOCAL CRIMINAL OFFENSE ONLY AND IS NOT INTENDED FOR USE FOR ANY LOCAL, STATE, OR FEDERAL LAW ENFORCEMENT AGENCY.*

R

By Direction: lisa

R

**STEPHEN C. IGNACIO**  
Chief of Police

The absence of an original GUAM POLICE seal invalidates this police clearance.  
REVISED 04/26/2019





# SUPERIOR COURT OF GUAM

Guam Judicial Center • 120 West O'Brien Drive • Hagatña, Guam 96910

Telephone (671) 475-3370/475-3449

Fax (671) 472-2856

**DANIELLE T. ROSETE**

Clerk of Court

Name: **CYNTHIA VILLAFLORE ECUBE**

SS#:

ID#



Date of Birth:



## CERTIFICATE OF SEARCH

The undersigned Clerk hereby certifies the following results of a diligent search of the records of this Court:

### Criminal Cases:

- A.  No Case Found
- B. 1. Criminal Case No.
- 2. Criminal Case No.
- 3. Criminal Case No.
- 4. Criminal Case No.
- 5. Criminal Case No.

Criminal Record: Page 1 of 1

### Civil Cases:

- A.  No Case Found
- B. 1. Civil Case No.
- 2. Civil Case No.
- 3. Civil Case No.
- 4. Civil Case No.
- 5. Civil Case No.

Civil Record: Page 1 of 1

Request for further information may be addressed at the Records Division of the Superior Court of Guam, Guam Judicial Center, 120 West O'Brien Drive, Hagatña, Guam. Hours of operation are Monday – Friday, 8:00 a.m. to 5:00 p.m. Closed Saturday, Sunday and local/federal holidays. Court Clearances are Non-Refundable.

Dated: 09/05/2019

**DANIELLE T. ROSETE**

Clerk of Court

BY: **CHRISTIANE CACHERO-XIAO**  
Deputy Clerk

Prepared By: **CCX**



The absence of an original Court Seal invalidates this document

Senator Régine Biscoe Lee,  
Chair

Senator Amanda L. Shelton,  
Vice Chair

Speaker Tina Rose Muña Barnes,  
Member

Vice Speaker Telen Cruz Nelson,  
Member

Senator Kelly Marsh (Taitano), PhD,  
Member

Senator Sabina Flores Perez,  
Member



**COMMITTEE ON RULES**  
*I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÅHAN*  
**35<sup>TH</sup> GUAM LEGISLATURE**

January 15, 2020

Senator Clynton E. Ridg  
Meml

Senator Joe S. San Agus  
Meml

Senator Jose "Pedo" Terla  
Meml

Senator Therese M. Terla  
Meml

Senator James C. Moyl  
Meml

Senator Mary Camacho Torr  
Member and Chair, Subcommittee on Proto

# MEMO

**To:** Rennae Meno  
Clerk of the Legislature

**From:** Senator Régine Biscoe Lee  
Chair, Committee on Rules

**Re:** Supplement to Messages and Communications #35GL-19-1000  
Appointment of Cynthia V. Ecube

2020 JAN 15 PM 12:41K


*Buenas yan Håfa adai.*

Please ensure the attached document (page 1 of 7 of the application) regarding the appointment of Cynthia V. Ecube to serve as a Member of the Guam Board of Equalization is posted on our website as a supplement to her appointment packet. Her packet was received on September 10, 2019, filed under Messages & Communication No. 35GL-19-1000.

If you have any questions or concerns, please feel free to contact Mary Maravilla, Committee on Rules Director at 472-2461.

*Thank you for your attention to this matter.*

*Si Yu'os Ma'åse',*

  
Senator Régine Biscoe Lee  
Chair, Committee on Rules





## OFFICE OF THE GOVERNOR OF GUAM Nomination and Appointment Information Sheet

The following information is required for submission to the  
Speaker of *I Liheslaturan Guåhan* in accordance with Title 4, Guam Code Annotated Section 2103

### NOMINEE INFORMATION

<b>Last Name</b> ECUBE	<b>First Name</b> CYNTHIA	<b>Middle Initial</b> V
<b>Mailing Address</b> [REDACTED]		<b>Apartment/Unit #</b>
<b>City</b> [REDACTED]	<b>State</b> [REDACTED]	<b>Zip Code</b> [REDACTED]
<b>Phone</b> [REDACTED]	<b>E-mail Address</b> [REDACTED]	
<b>Position to which Appointment is Made</b> Member, Guam Board of Equalization		
<b>Are you a citizen of the United States?</b> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		
<b>If no, are you authorized to work in the United States?</b> Yes <input type="checkbox"/> No <input type="checkbox"/>		

### EDUCATION

SCHOOL (Name, City and State)	DATES OF ATTENDANCE	TYPE OF DEGREE	YEAR EARNED
<b>High School</b> Academy of Our Lady of Guam	1976 - 1980	High School Diploma	1980
<b>College</b> University of Minnesota, Mineapolis, MN	1982 - 1985	BA	1985
<b>Graduate School</b> Hamline University School of Law, St. Paul, MN	1987 - 1990	JD	1990
<b>Other Degree</b>			



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## 1st Notice of Public Hearing: Friday, January 3, 2020 at 9:00 a.m.

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Office of Senator Sabina Perez <office@senatorperez.org>

Thu, Dec 26, 2019 at 10:30 AM

To: nvblas@hotmail.com, cubi\_e@yahoo.com, pel@sardoma.com, guerreroa74@yahoo.com, "Walter S. Leon Guerrero" <walter.leonguerrero@epa.guam.gov>, nic.rupley@epa.guam.gov, "Dafne M. Shimizu" <dafne.shimizu@revtax.guam.gov>, "Michele B. Santos" <michele.santos@revtax.guam.gov>, Michele Rabago <michele.rabago@revtax.guam.gov>, "Miguel C. Bordallo" <mcbordallo@guamwaterworks.org>, "Ann D. Borja, CPM" <annborja@guamwaterworks.org>, jbenavente@gpagwa.com, sbblas@gpagwa.com, larry.gast@gswa.guam.gov, horeckylaw@teleguam.net, lpalomo@guampuc.com, "Leevin T. Camacho" <law@guamag.org>, carlo.branch@guam.gov, "Robert A. Perron" <raperron@mrrubbishman.com>

Cc: Sabrina Salas Matanane <sabrina@kuam.com>, nestor@kuam.com, Chris Barnett <malafunkshun@kuam.com>, joan@kuam.com, news@sorensenmediagroup.com, reporters@postguam.com, news@guampdn.com, news@k57.com, rlimtiaco@guampdn.com, heugenio@guampdn.com, John O'Connor <johntaoconnor@gmail.com>, kstokish@gmail.com, editor@pacificislandtimes.com, Maureen Maratita <publisher@glimpsesofiguam.com>, businesseditor@glimpsesofiguam.com, assist\_editor@glimpsesofiguam.com, reporter2@glimpsesofiguam.com, Guam Progress <guamprogress@yahoo.com>, colinperez@gmail.com, Gabejereza@gmail.com, aebenavente@gdoe.net, phnotice@guamlegislature.org

December 26, 2019

### MEMORANDUM

To: All Senators, Stakeholders and Media

Fr: Senator Sabina Flores Perez, *Chairperson*

Subject: **1<sup>st</sup> Notice of Public Hearing: Friday, January 3, 2020 at 9:00 a.m.**

The Committee on Environment, Revenue and Taxation, and Procurement will be conducting a public hearing on **Friday, January 3, 2020 at 9:00 a.m.** This public hearing will take place in *Liheslaturan Guahan*, Public Hearing Room. The agenda is as follows:

#### 9:00 a.m.

Executive Appointment of **Ms. Cynthia V. Ecube** to serve as a **Member** of the **Guam Board of Equalization**.

Executive Appointment of **Mr. Pelagio S. Sardoma** to serve as a **Member** of the **Guam Board of Equalization**.

Executive Appointment of **Mr. Pedro S.N. Guerrero** to serve as a **Member (Utilities Representative)** of the **Public Utilities Commission**.

Executive Appointment of **Mr. Nonito V. Blas** to serve as a **Member** of the **Guam Environmental Protection Agency Board of Directors**.

Testimonies should be addressed to Senator Sabina Flores Perez, Chairperson, and will be accepted via hand delivery to our office, our mailbox at the Guam Congress Building at 163 *Chalan*

Santo Papa, Hagåtña, Guam 96910, via email to [office@senatorperez.org](mailto:office@senatorperez.org), no later than 4pm, January 8, 2020. In compliance with the Americans with Disabilities Act, individuals requiring special accommodations or services should contact the Office of Senator Sabina Flores Perez at 989-2968.

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**Office of Senator Sabina Flores Perez**

Committee on the Environment, Revenue & Taxation, and Procurement

*I Mina'trentai Singko na Liheslaturan Guåhan*

35th Guam Legislature

O: 194 Hernan Cortez Avenue, First Floor, Terlaje Professional Building, Hagåtña, Guam 96910

M: Guam Congress Building, 163 Chalan Santo Papa, Hagåtña, Guam 96910

T: (671) 989-2968

E: [office@senatorperez.org](mailto:office@senatorperez.org)

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To unsubscribe from this group and stop receiving emails from it, send an email to [phnotice+unsubscribe@guamlegislature.org](mailto:phnotice+unsubscribe@guamlegislature.org).



**1st Notice.pdf**

112K



**OFFICE OF SENATOR SABINA FLORES PEREZ**

Chairperson

Committee on Environment, Revenue and Taxation, and Procurement

*I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÁHAN*

35<sup>TH</sup> GUAM LEGISLATURE

December 23, 2019

**MEMORANDUM**

To: All Senators, Stakeholders and Media

Fr: Senator Sabina Flores Perez, *Chairperson* SFP

Subject: **1<sup>st</sup> Notice of Public Hearing: Friday, January 3, 2020 at 9:00 a.m.**

The Committee on Environment, Revenue and Taxation, and Procurement will be conducting a public hearing on **Friday, January 3, 2020 at 9:00 a.m.** This public hearing will take place in *I Liheslaturan Guahan*, Public Hearing Room. The agenda is as follows:

**9:00 a.m.**

Executive Appointment of **Ms. Cynthia V. Ecube** to serve as a **Member of the Guam Board of Equalization.**

Executive Appointment of **Mr. Pelagio S. Sardoma** to serve as a **Member of the Guam Board of Equalization.**

Executive Appointment of **Mr. Pedro S.N. Guerrero** to serve as a **Member (Utilities Representative) of the Public Utilities Commission.**

Executive Appointment of **Mr. Nonito V. Blas** to serve as a **Member of the Guam Environmental Protection Agency Board of Directors.**

Testimonies should be addressed to Senator Sabina Flores Perez, Chairperson, and will be accepted via hand delivery to our office, our mailbox at the Guam Congress Building at 163 *Chalan Santo Papa, Hagåtña*, Guam 96910, via email to [office@senatorperez.org](mailto:office@senatorperez.org), no later than 4pm, January 8, 2020. In compliance with the Americans with Disabilities Act, individuals requiring special accommodations or services should contact the Office of Senator Sabina Flores Perez at 989-2968.



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## 2nd Notice of Public Hearing: Friday, January 3, 2020 at 9:00 a.m.

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Office of Senator Sabina Perez <office@senatorperez.org>

Tue, Dec 31, 2019 at 8:00 AM

To: nvblas@hotmail.com, cubi\_e@yahoo.com, pel@sardoma.com, guerreroa74@yahoo.com, "Walter S. Leon Guerrero" <walter.leonguerrero@epa.guam.gov>, nic.rupley@epa.guam.gov, "Dafne M. Shimizu" <dafne.shimizu@revtax.guam.gov>, "Michele B. Santos" <michele.santos@revtax.guam.gov>, Michele Rabago <michele.rabago@revtax.guam.gov>, "Miguel C. Bordallo" <mcbordallo@guamwaterworks.org>, "Ann D. Borja, CPM" <annborja@guamwaterworks.org>, jbenavente@gpagwa.com, sbblas@gpagwa.com, larry.gast@gswa.guam.gov, horeckylaw@teleguam.net, lpalomo@guampuc.com, "Leevin T. Camacho" <law@guamag.org>, carlo.branch@guam.gov, "Robert A. Perron" <raperron@mrrubbishman.com>

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December 31, 2019

### MEMORANDUM

To: All Senators, Stakeholders and Media

Fr: Senator Sabina Flores Perez, *Chairperson*

Subject: **2<sup>nd</sup> Notice of Public Hearing: Friday, January 3, 2020 at 9:00 a.m.**

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Executive Appointment of **Mr. Pelagio S. Sardoma** to serve as a **Member** of the **Guam Board of Equalization**.

Executive Appointment of **Mr. Pedro S.N. Guerrero** to serve as a **Member (Utilities Representative)** of the **Public Utilities Commission**.

Executive Appointment of **Mr. Nonito V. Blas** to serve as a **Member** of the **Guam Environmental Protection Agency Board of Directors**.

Testimonies should be addressed to Senator Sabina Flores Perez, Chairperson, and will be

accepted via hand delivery to our office, our mailbox at the Guam Congress Building at 163 *Chalan Santo Papa, Hagåtña*, Guam 96910, via email to [office@senatorperez.org](mailto:office@senatorperez.org), no later than 4pm, January 8, 2020. In compliance with the Americans with Disabilities Act, individuals requiring special accommodations or services should contact the Office of Senator Sabina Flores Perez at 989-2968.

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### **Office of Senator Sabina Flores Perez**

Committee on the Environment, Revenue & Taxation, and Procurement

*I Mina'trentai Singko na Liheslaturan Guåhan*

35th Guam Legislature

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**OFFICE OF SENATOR SABINA FLORES PEREZ**

Chairperson

Committee on Environment, Revenue and Taxation, and Procurement

*I MINA TRENDAI SINGKO NA LIHESLATURAN GUAHAN*

35<sup>TH</sup> GUAM LEGISLATURE

December 30, 2019

**MEMORANDUM**

To: All Senators, Stakeholders and Media

Fr: Senator Sabina Flores Perez, *Chairperson* SFP

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**LOUISES A. LEON GUERRERO**  
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**JOSEPH A. TENORIO**  
 Lieutenant Governor

The Port Authority of Guam Board of Directors will hold its Regular Board meeting on **Tuesday, January 7, 2020 at 11:00 a.m.** at the Board of Directors' Conference Room, Port Authority of Guam, Cabras Island, Piti. Business to be transacted include: Legal Matters pursuant to §8111(c), as well as other regular agenda items. Individuals with disabilities who may need special accommodations may contact Mr. Simeon Delos Santos, ADA Coordinator at 477-5931/4, ext. 430.

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 Acting Chief Human Resources Officer

This add is paid for by the University of Guam TRIO-Upward Bound. Upward Bound is 100% federally funded with an annual total funding of \$462,305.00 from the U.S. Education Department.

**Senator Sabina Flores Perez**  
 Committee on Environment, Revenue and Taxation, and Procurement

**Public Hearing Notice**  
 Friday, January 3, 2020  
 1 Liheslaturan Guahan, Public Hearing Room

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**OFFICE OF SENATOR SABINA FLORES PEREZ**

Chairperson

Committee on Environment, Revenue and Taxation, and Procurement

*I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÁHAN*

35<sup>TH</sup> GUAM LEGISLATURE

**AGENDA**

**PUBLIC HEARING**

**Friday, January 3, 2020**

***I Liheslaturan Guahan, Public Hearing Room***

The agenda is as follows:

**9:00am**

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**OFFICE OF SENATOR SABINA FLORES PEREZ**

Chairperson

Committee on Environment, Revenue and Taxation, and Procurement

*I MINA'TRENTAI SINGKO NA LIHESLATURAN GUAHAN*

35<sup>TH</sup> GUAM LEGISLATURE

Public Hearing

Friday, January 3, 2020, 9:00am

*I Liheslaturan Guahan, Public Hearing Room*

Executive Appointment of Ms. Cynthia V. Ecube to serve as a **Member** of the **Guam Board of Equalization**.

NAME (please print)	AGENCY/ ORGANIZATION	ORAL TESTIMONY	WRITTEN TESTIMONY	IN FAVOR	NOT IN FAVOR	CONTACT INFORMATION
ART ILAGAN		✓		✓		486-8058



January 3, 2020

Honorable Sabina Flores Perez  
**I MINA'TRENTAI SINGKO**  
**NA LIHESLATURAN GUAHAN**  
Chairperson, Committee on Environment,  
Revenue and Taxation, and Procurement  
Guam Congress Building  
163 Chalan Santo Papa  
Hagåtña, Guam 96910

Re: **Written Testimony of Cynthia V. Ecube to Serve on the Board of  
Equalization.**

Dear Chairperson Perez and Members of the Committee on Environment, Revenue and  
Taxation, and Procurement:

My name is Cynthia V. Ecube, Esq., and I am pleased to appear before this legislative  
body to provide testimony in support of my nomination to serve as a member for the Board of  
Equalization. As a brief summary of my background, I am an attorney and private practitioner  
licensed to practice law in all local courts of Guam, the District Court of Guam, and the Ninth  
Circuit Court of Appeals.

I have practiced law for approximately twenty nine (29) years serving one and one-half (1  
½ ) years with the government and the remaining time in private practice. I was initially  
appointed to serve as a member for the Board of Equalization in 2004 and have continued to  
serve on the Board up to 2019. Having served on the Board of Equalization, I have recognized  
the importance and duties of this organization. As members of the Board, we are tasked with the  
responsibility to ensure the certification of the real property tax roll every October 31<sup>st</sup> of each  
year and to address appeals filed by property owners seeking a reduction of their real property  
taxes taking into consideration the information submitted relative to the appraised value of  
property and land assessment values.

Throughout my many years of service with the Board, I have acquired both valuable and  
institutional knowledge necessary to fulfill the mandate of the Board of Equalization. I look  
forward my continued service to the Board and to the people of Guam subject to the favorable  
confirmation by the Guam Legislature. Thank you for the opportunity allowing me to present my  
testimony. If you have any questions concerning this testimony, please feel free to contact me.

Sincerely,



**CYNTHIA V. ECUBE, ESQ.**



**OFFICE OF SENATOR SABINA FLORES PEREZ**

Chairperson

Committee on Environment, Revenue and Taxation, and Procurement

*I MINA TRENDAI SINGKO NA LIHESLATURAN GUAHAN*

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**COMMITTEE REPORT DIGEST**

**I. OVERVIEW**

The Committee on Environment, Revenue and Taxation, and Procurement convened a public hearing on January 3, 2020 at 9:00 a.m. in *I Liheslaturan Guahan* Public Hearing Room. Among the items on the agenda was the consideration of the appointment of Ms. Cynthia V. Ecube to serve as Member of the Guam Board of Equalization, whose appointment history is as follows:

- Appointed by Governor Lourdes A. Leon Guerrero on September 6, 2019, to serve for four (4) years; August 29, 2019 to August 28, 2023
- Appointment packet forwarded to *I Liheslaturan Guahan* on September 10, 2019
- Appointment packet forwarded to this committee for public consideration on September 12, 2019

**Public Notice Requirements**

Public Hearing notices were disseminated via email to all Senators and all main media broadcasting outlets on December 26, 2019 and again on December 31, 2019. Publication was conducted in the **Guam Daily Post**, a newspaper of general circulation, fulfilling the 5-Day Notice and 48 Hour Notice of the Open Government Law requirements respectively.

**Senators Present**

Senator Sabina Flores Perez	<i>Committee Chairperson</i>
Senator Therese M. Terlaje	<i>Committee Member</i>
Senator Clynton E. Ridgell	Legislative Member
Senator William M. Castro	Legislative Member

The confirmation hearing for **Ms. Cynthia V. Ecube** commenced at 9:00 a.m.

**II. SUMMARY OF TESTIMONY AND DISCUSSION**

Chairperson Perez called up the appointee and those who signed up to testify.

**Chairperson Perez:** So, the next item of the Agenda is to hear testimony regarding the executive appointment of Ms. Cynthia Ecube to serve as member of the Guam Board of Equalization. So, the Board of Equalization has two major roles. One is the certification of the roles. So, the Secretary of the board shall certify the corrected role for any year to the tax collector on or before October 31<sup>st</sup> of that year, and the Secretary the Board shall deposit all the records of the Board relating to that role with the assessor. And then also, no assessment shall be reduced unless either the person assessed or his agent files with the Board a written application showing the facts claimed to warrant a reduction, or the assessor recommends, in writing, that a reduction be made. So, basically, it's about ensuring that the tax—land taxes are appropriately filed, and, as well as, dealing with appeals. So, I would like to call upon the nominee Cynthia Ecube and anybody who

has come here to testify on her behalf. And I believe we have Mr. Art Ilagan. And if we can start with Mr. Ilagan, before we ask for the testimony from Mrs. Ecube, Ms. Ecube.

**Mr. Art Ilagan:** Thank you, Senators. My name is Art Ilagan. Umm, I've been with Revenue and Tax probably all my life. I've been through a lot of issues at Rev and Tax. And one of them, as a former director, was the real estate in which I got really involved with, and one of my, I've been working with Cynthia since the Camacho administration. So, she's been there for a while. Her experience that she, she has and that she's learns through the years is very valuable to, to Rev and Tax. Last night I was watching TV and I saw her on TV with a client. I says, wow, she's set up for and still doing this volunteer work, and yet she has a lot of clients that need her help, too. So, I've been working with Cynthia since way back, early 2000 and we've had issues with how to, how to assess, how to collect. We even changed the three-year assessment period to five years. Through our experience, there's, there's easier ways to make, to look at assessing the properties. We've looked at that. It's just a funding issue, it wasn't a priority to, to get that done. But if we had the tech, we at least looked at technology and what's out there and we tried to get that done. I don't know how far they are, but if we can just even look at properties and look at the assessment last few years and, or the last time, and look at the new assessments that we need to make today. You look, just look at the, the maps that are out there and see all the improvements, all the properties that are, are there that are not assessed and captured those as escaped assessment. I think Cynthia and I were looking at that since 2004 so it would be a disservice to the government and the people of Guam if she wasn't nominated. Not, this is her third governor that she's going to be under, so I support her in her nomination. Thank you.

**Chairperson Perez:** Thank you, Mr. Ilagan. And so, now for Ms. Ecube.

**Ms. Cynthia V. Ecube,** *Guam Board of Equalization, Nominee: Buenas and Håfa Adai*, Senator, Chairperson Perez, Senator Terlaje, Senator Ridgell, Senator Castro, and members of the Committee on Environment, Revenue, Taxation and Procurement. As the Committee is aware, my name is Cynthia Ecube and I'm pleased to appear before this legislative body to provide testimony in support of my nomination to serve as Member for the Board of Equalization. As a brief summary of my background, and I believe that Mr. Ilagan has mentioned, I am an attorney and a private practitioner. And I'm licensed to practice in all local courts of Guam, the federal District Court of Guam and the Ninth Circuit Court of Appeals. I have practice law for almost 29 years, serving one in one-half years with the government through the Attorney General's Office and the remaining time in private practice. I was initially appointed to serve as a member of the Board of Equalization in 2004 as Mr. Ilagan had pointed out, during the Camacho administration, and have continued to serve in the Board up to 2019. Having served on the Board of Equalization, I've recognized the importance and duties of this particular organization. As a member, as members of the Board we are tasked with the responsibility to ensure the certification of the real property tax roll every October 31<sup>st</sup> of each year and to address appeals filed by property owners seeking reduction of their real property taxes, taking into consideration the information submitted by them relative to the appraised values of the property and land assessment values. Throughout my many years of service with the Board, I've acquired both valuable and institutional knowledge necessary to fulfill the mandate of the Board of Equalization. I look forward to my continued service to the Board and to the people of Guam, subject to favorable confirmation by this Legislature. Again, thank you for

the opportunity to present this testimony and I welcome any questions by the senators concerning my appointment. Thank you.

**Chairperson Perez:** Thank you, Attorney Ecube. And I think we're very honored that you've served three governors because I think this role is so important and oftentimes overlooked. So, we do appreciate the institutional knowledge that you bring. So, in that time that you've been serving what have you seen as some of the challenges and what are some of the areas do you think, that needs to be addressed or prioritized?

**Ms. Ecube:** Thank you, Chairperson, for that question. When I came in, when I was appointed in 2004 one of the biggest challenges, and I think Mr. Ilagan pointed out, when he was then the Revenue and Tax director, was Guam had just saved, suffered a major typhoon. I believe it was Pongsona. There were problems with records that we had difficulty with. Many of the landowners had filed appeals and those records were lost; that's one. The other thing was, prior to me there weren't very many, there weren't any predecessors on the Board of Equalization that could address these issues. So, there were twofold major issues coming into this. One is, we had, we had not had any members appointed for at a least a four to six-year term, could address the issues of the real property tax assessments, and we lost a lot of records. In that process, I believe the Department of Revenue and Taxation, due to the typhoon, had relocated its facility, making it more difficult. So, I believe that was sort of the practical challenges that I had to face as a member on the Board of Equalization. And with that, we had thousands of appeals that had to be addressed, and that were pending for years. I think how we addressed it was, because of the commitment of the Administration to keep members on the board, I stayed on because I felt that it was important. Not just service to the government, but service to the people of Guam. It just needed to be done. And we were fortunate enough to keep some of the members, to address this through having weeded out those who had filed appeals and addressing those whether or not it could be done administratively, or it actually had to come to the board. I found that a lot of them were just technical issues, that if it that went back to Revenue and Tax, they needed guidance how to do it. And the other part is, we actually did fact-findings where we called in these people who were appealing and actually had hearings and it, I remember there were days, nights that we stayed, you know, consecutively for a week, just to kind of organize which appeals we would do first; if it was, sort of, for example, a block appeal. We had, let's say, in a hotel or owners of a hotel that had several hotels, that appealed, each hotel requesting a reduction. The other part is, we had individual landowners. So, we had to break it out and organize it, and then set it, and then notify them, and then ask them to bring in experts. And usually they were, if not the actual individual, they were representatives of the companies of the individuals and/or appraisers. The other thing we had difficulty with was, because of the issue of not implementing the tri-annual evaluations, we were stuck with what the numbers were. So, we couldn't, there wasn't much to address the land valuations, all we could focus on was the improvements. And so, with the hardship that we went through, we were successful enough, at least through my administration, to resolve many of those and, as a result of resolving some, others had already either withdrawn their petition or we reached a resolution. So, those were the practical difficulties. The other thing is, because this is not an exciting position it was very difficult. I think for the Administration to get members to stay on this Board. And so I felt it was, um, you know for me, I felt an obligation to, to stay on, to try to resolve a lot of these issues because it isn't a very exciting, but it there are reasons why we need to do this and it was important to certify the roll and for the government to rely on those numbers and to issue the assessments to the landowners and the hoteliers and companies, so they would pay these

taxes, so it puts back the money into the government coffers. So, I think the difficulty, the issues that I see right now, having served on it, is ensuring that there are enough members to serve. Another important issue that I noticed that was addressed in the last nominee is, conflicts of interest come up. As an attorney, and I know Senator Terlaje is very aware of this, as attorneys, were tasked with the responsibility of ensuring that we meet our ethical obligations. And one of that is to ensure there are no conflicts of interest. In my tenure I have had conflicts of interest, which I have disclosed to the Board, where I had represented clients who have filed appeals and I've had to disclose that to the board, that I cannot sit in judgment or make any decisions. When I've recused myself, it limits us to only two members, which it makes it, which makes it very difficult, and then the issue goes unresolved. So, I believe that having, you know, trying to put in more members, which I see now, we've got a new member of the Board, Mr. Garrido. And so, that is another thing. The other thing I do think is really important that I've experienced in this last evaluation was, it is important to do the, the evaluations for the properties. And it is also important that the person who, or company that is selected, not only do it but ensure that when the time comes, when we have appeals filed, that that individual also be an agent or representative of the Department of Rev and Taxation to testify, because a lot of times we will have appraisers or experts who will come in advocating for their client to demonstrate that there should be a reduction in the taxes. I'm not saying that it, that's not, not uncommon that we've also reduced the taxes, but we also need somebody to advocate on the part of the government to say why it shouldn't. And all we are, are board members to review the information, review the testimony and have somebody on both sides and I thought that this last term was, it was very difficult, and I've informed Department of Revenue Taxation that, whoever they select, that that be a part of their contract, that they do come in and they do testify on behalf of the Department of Revenue and Taxation as to why they reach that conclusion. I cannot testify, none of my members can testify, but it's helpful for us so that when we hear the information, we can make a reasonable determination as to whether or not there should be a reduction or not. And so, those are the comm— you know, the, the practical comments and issues that I've, I also think that one thing is to give Rev and Tax the resources that they need. Sadly, I know that they were strapped for, for help, and they were very diligent but because I understood that they were having difficulty in even trying to put together agenda, of course I came in and I helped compile the agenda, and I told them that, that this is a really important component of their job, is to get the resources so they can have the right people to ensure that the agenda is completed, the minutes are completed. And so, they were just always, you know, lacking in staff because of funding issues. So, I didn't mind helping them, but I think, you know it, for purposes of this particular Board to do its duty, it was, I thought it was imperative that we should help support them with the resources that they need for staffing. Thank you.

**Chairperson Perez:** Thank you, very much for that very in-depth discussion about your experiences and the challenges, and how you overcome, came the challenges. So in regards to appeals, so what is the caseload now, for appeals?

**Ms. Ecube:** I believe in 2018, I could be wrong, it's either [20]17 or [20]18 we've initially had a thousand appeals because of this new, the evaluate, the new valuation that was conducted by Cornerstone who was the awardee of the RFP, but the way our Board addressed it was, I, the board directed Revenue and Tax to go back to the each appeal, try to go through it and to determine and ascertain whether this is really a true appeal or this is a technical issue. And what I believe we were successful in doing was, they were able to go back, address the issue with the, the person

appealing and with Cornerstone, and a significant number of them were able to resolve the technical issues that many of the appeals were withdrawn because, or modified because, either it was an issue, let's say for example when they did the valuation the appraiser determined that the roof was tin but in fact it was concrete; so, or vice versa, it was concrete but actually tin, which makes a big difference in the how they do the evaluation for improvements. So, I think that Revenue and Tax staff, the Real Property division was really diligent in doing that. And it was very successful, that the numbers dropped from over a thousand to now, I think we're at a hundred. So, for myself, I don't want to have to sit there through a thousand appeals if a lot of these things is a technical issue. Let's try to resolve that first, and then let's get the real issues, you know, that we need to address as a Board and determine whether or not there should be a reduction or not a reduction. Ultimately, the goal is to ensure there's, the funds are really for the government to help with infrastructure and whatever, you know, things that the government needs to do based on the funds that are acquired from the property owners. So, I can say that that was really, you know, really helpful. I know that we have, there should be another RFP going out this year because I believe that the five-year mark may be expiring or will expire. So, in answer to your question, Chairperson, that's what we did.

**Chairperson Perez:** Thank you. So, I have no further questions and I do support your nomination. So, I would like to actually open the floor to my colleagues. Senator Therese Terlaje.

**Ms. Ecube:** Thank you.

**Senator Terlaje:** Thank you. Good morning, Cynthia.

**Ms. Ecube:** Good morning, Senator.

**Senator Terlaje:** Thanks again, for, for being willing to serve on this Board. I agree with Mr. Ilagan that your experience is going to be invaluable.

**Ms. Ecube:** Thank you, Senator.

**Senator Terlaje:** Thank you for pointing out the conflicts that you've had and how you've had to get off, not serve in those appeals and, and that the issues that the Board faces. I appreciate that.

**Ms. Ecube:** Thank you, Senator.

**Senator Terlaje:** Could I just ask, so if you're now pending about a hundred appeals and I've seen in your June 2019 minutes, have you met since June 2019?

**Ms. Ecube:** I believe, Senator, we met one time but now that my time is aged out we're not meeting.

**Senator Terlaje:** Okay.

**Ms. Ecube:** So that's really the reason they, we were scheduled to start in January of this year, to start setting a schedule for the remaining appeals. But it was brought to my attention with my

nomination, and so in my mind, and as an attorney and, I contacted Rev and Tax and informed them I don't feel because now my time has ended I'm not, it's not clear to me that I can continue to serve as a nominee, pending confirmation. And I think to err on the side of caution, they decided that we won't schedule any meetings subject to a finalization or confirmation. So that's where we're at, Senator. We're supposed to set up a time to set, start reviewing the remaining appeals.

**Senator Terlaje:** Okay. So, you're being appointed to serve from August 29, 2019. Is that when your, your prior term expired?

**Ms. Ecube:** I believe so, yes.

**Senator Terlaje:** Okay. All right, then. So out of the hundred appeals, may I ask how many of these are based on that recent law that the Legislature passed to, to tax a 1 million and above. Are you, are you seeing appeals in, in that type of a case?

**Ms. Ecube:** Not, not yet, Senator. I haven't. These were older appeals because a lot of this had to do with when Revenue and Tax had first issued out its RFP to address the valuation. And so, to keep it in parity with, let's say current appraisers. In the past what I've seen is this. You know, I mean, this. This is government of Guam and these are the appraisers, only as to improvements. Land assessments, we can't address because it was, it was not addressed. It was already set except by, by my understanding, statute. So now, and the improvements we're starting to see that there's now a parity simply because of the recent evaluation, I believe in 2017. So, we're addressing those. We haven't, I don't believe there have been any appeals with respect to the recent legislation, Senator, on that, yet. Not to say that we may, we won't, but we haven't, I haven't seen it, yet.

**Senator Terlaje:** I think it's an excellent idea that you had, also that it be included in the contract.

**Ms. Ecube:** Yes.

**Senator Terlaje:** For the next appraiser, that they are going to defend their certification.

**Ms. Ecube:** Sure, sure.

**Senator Terlaje:** And help the Board.

**Ms. Ecube:** Absolutely

**Senator Terlaje:** At least argue on that side, why.

**Ms. Ecube:** You know, Senator, the problem is that Revenue and Tax, you know, they're acting is, you know, this individual is an agent. And the Rev and Tax staffers are not going to know what to say. They're just going to rely on, here's what our expert contractors.

**Senator Terlaje:** Sure.

**Ms. Ecube:** Provided. So, it would be, to me, unfair to have them come up against an appraiser who's had years of experience.

**Senator Terlaje:** Yes.

**Ms. Ecube:** And say here's the reasons why we want a reduction. So, I've spoken, and I've addressed those issues with Director Shimizu and Director Santos and they're aware, and I believe, I'm hoping that, you know, when the time comes, that they'll ask our input. But that's definitely, I think, an important component. So, we have a real parity of representatives that can really address why they believe that each should be higher or why they should be lower, and we make the determination.

**Senator Terlaje:** So, I just received my recent real estate property assessment, but when do you expect the next, I guess, valuation or certification to be done?

**Ms. Ecube:** My understanding is, I'm thinking it's this year. I could be wrong, but I thought that we had it 2015 or [20]16 was the last, so it's every five years, my understanding. So, I think it's supposed to be this year.

**Senator Terlaje:** I think it's supposed to be, and in the budget, if I remember correctly, we put that it, it may be funded out of proceeds from, it wasn't specifically funded but it was authorized to be funded from any of the

**Ms. Ecube:** Sure.

**Senator Terlaje:** Any of the, any of the appropriations. If, that's my recollection, do you, is that correct? Alright, so.

**Ms. Ecube:** And, and we've always had this discussion do our meeting like, when is that going to come up because here's my, here's my position. I would advocate, you know.

**Senator Terlaje:** Well, I hope your, your suggestion is included in the RFP. That's a great, a great idea, too. And thank you for saying on the record that you want to defend the government amounts and ensure that we get as much as we can from those. Thank you. Thank you, again.

**Ms. Ecube:** Thank you again, Senator.

**Chairperson Perez:** Thank You, Senator Terlaje, and thank you, Ms., Attorney Ecube for all your service, and we appreciate that you are accepting this nomination, so,

**Ms. Ecube:** It's an honor. Thank you.

**Chairperson Perez:** Thank you. And so, this concludes the testimony for Attorney Ecube.

**Ms. Ecube:** Thank you.

**Chairperson Perez:** *Si Yu'os Ma'åse'*

**Ms. Ecube:** Thank you, very much, Chairperson and members, and Happy New Year.



Chairperson Perez then adjourned the confirmation hearing for **Ms. Cynthia V. Ecube**.

**Written Testimonies:**

- Cynthia V. Ecube, *Nominee, Member, Guam Board of Equalization*

**III. FINDINGS AND RECOMMENDATION**

The Committee on Environment, Revenue and Taxation, and Procurement hereby reports out the appointment of **Ms. Cynthia V. Ecube** to serve as a **Member** of the **Guam Board of Equalization** with the recommendation to REPORT OUT ONLY.



**OFFICE OF SENATOR SABINA FLORES PEREZ**

Chairperson

Committee on Environment, Revenue and Taxation, and Procurement

*I MINA TRENDAI SINGKO NA LIHESLATURAN GUAHAN*

35<sup>TH</sup> GUAM LEGISLATURE

**COMMITTEE VOTE SHEET**

Nomination of  
Cynthia V. Ecube

To serve as a Member, the Guam Board of Equalization

For a term of Four (4) years; August 29, 2019 to August 28, 2023

COMMITTEE MEMBERS	SIGNATURE AND DATE	TO DO CONFIRM	TO NOT CONFIRM	TO REPORT OUT ONLY	TO ABSTAIN	TO PLACE IN INACTIVE FILE
SENATOR SABINA FLORES PEREZ Chairperson	<i>SFP</i> 1/13/2020	✓				
VICE SPEAKER TELENA CRUZ NELSON Vice Chairperson	<i>TC</i> 1/13/20			✓		
SENATOR THERESE M. TERLAJE Member	<i>TT</i> 1/13/2020	✓				
SPEAKER TINA MUÑA BARNES Member						
SENATOR KELLY G. MARSH (TAITANO), Ph.D. Member						
SENATOR TELO T. TAITAGUE Member						
SENATOR MARY CAMACHO TORRES Member	<i>MC</i> 1/13/20	✓				