

I Mina Trentai Kudtiro Na Lihesataran Gudhan
APPOINTMENTS

DOCUMENT NO.	APPOINTEE	POSITION	AGENCY	APPT. DATE	TERM LENGTH	CMTE REFERRED	DATE REFERRED	PUBLIC HEARING DATE	CMTE REPORT FILED	DATE CONFIRMED	NOTES
35GL-19-0032	Dafne Shimizu	Director	Department of Revenue and Taxation	1/17/19	To serve at the pleasure of the Governor	Committee on Environment, Revenue and Taxation, and Procurement	1/23/19	2/21/19 8:00 a.m.	3/12/19 1:12 p.m.		



OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, and Procurement

I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÅHAN

35TH GUAM LEGISLATURE

March 11, 2019

The Honorable Telena Cruz Nelson

Acting Speaker

I Mina'trentai Singko Na Liheslaturan Guåhan

163 Chalan Santo Papa

Hagåtña, Guam 96910

VIA: The Honorable Regine Biscoe Lee

Chairperson, Committee on Rules

RPL

RE: Committee Report on the Executive Appointment of Ms. Dafne Shimizu to serve as Director of the Department of Revenue and Taxation.

Håfa adai Acting Speaker Nelson,

Transmitted herewith is the Committee Report on the **Executive Appointment of Ms. Dafne Shimizu** to serve as *Director* of the *Department of Revenue and Taxation* and which was referred to the Committee on Environment, Revenue and Taxation, and Procurement.

Committee votes are as follows:

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

Si Yu'os ma'åse',

Sabina Flores Perez

Sabina Flores Perez

RECEIVED
 MAR 11 2019
[Signature]
 COMMITTEE ON RULES
 1:42pm

2019 MAR 12 PM 1:12



OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, and Procurement

I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÁHAN

35TH GUAM LEGISLATURE

COMMITTEE REPORT

**Nomination of
Dafne Shimizu**

**As Director of the
Department of Revenue and Taxation**

To serve at the pleasure of the Governor



OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, and Procurement
I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÁHAN
35TH GUAM LEGISLATURE

March 11, 2019

MEMORANDUM

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

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

Subject: **Committee Report on Appointment of Dafne Shimizu**

Hâfa Adai,

Transmitted herewith for your consideration is the Committee Report on the appointment of **Ms. Dafne Shimizu** to serve as *Director* of the *Department of Revenue and Taxation*.

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
- Copies of 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 Amanda L. Shelton,
Vice Chairperson

Speaker Tina Rose Muña Barnes,
Member

Vice Speaker Telenia Cruz Nelson,
Member

Senator Kelly Marsh (Taitano), Ph.D.,
Member

Senator Sabina Flores Perez
Member

Senator Clynton E. Ridgill
Member



COMMITTEE ON RULES
SENATOR RÉGINE BISCOE LEE, CHAIR
I MINA 'TRENTAI SINGKO NA LIHESLATURAN GUÅHAN
35TH GUAM LEGISLATURE

Senator Joe S. San Agustin,
Member

Senator Jose T. Terlaje,
Member

Senator Therese M. Terlaje,
Member

Senator James C. Moylan,
Member

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

January 23, 2019

MEMO

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

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

Re: **Referral of Appointment**

Buenas yan Háfa adai.

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

Appointee: **Dafne Shimizu**
Position: **Director, Department of Revenue & Taxation**
Term Length: **To serve at the pleasure of the Governor**

The appointee's nomination packet may be referenced in the Guam Legislature's website at http://guamlegislature.com/35th_mess_comms.htm. Please refer to the following document:

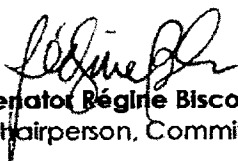
"35GL-19-0032- Office of the Governor of Guam - Appointment and Supporting Documents for Dafne Shimizu, Director, Department of Revenue & Taxation."

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

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 important matter.

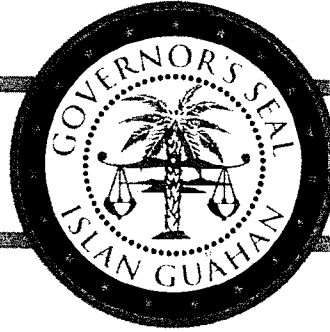
Respectfully,


Senator Régine Biscoe Lee
Chairperson, Committee on Rules

1. New Term of Office of Boardroom Candidates
APPOINTMENTS

NO.	NAME	DESIGNATION	POST	DATE OF APPOINTMENT	TO SERVE AT THE PLEASURE OF THE GOVERNOR	COMMITTEE ON ENVIRONMENT, REVENUE AND TAXATION, AND PROMOTION	DATE OF RESIGNATION	REASON FOR RESIGNATION	DATE OF RESIGNATION	REASON FOR RESIGNATION
36/21-19-0023	Dalim Shihida	Director	Department of Revenue and Taxation	1/17/19	To serve at the pleasure of the Governor	Committee on Environment, Revenue and Taxation, and Promotion	1/23/19			

UFISINAN I MAGA'HAGA
OFFICE OF THE GOVERNOR



LOURDES A. LEON GUERRERO
MAGA'HAGA • GOVERNOR

JOSHUA F. TENORIO
SIGUNDO MAGA'LAHI • LIEUTENANT GOVERNOR

January 17, 2019

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

3562-19-0032
Speaker Tina Muna Barnes

RECEIVED
DATE: 1/17/19
S.T.P.

RE: Appointment, Department of Revenue & Taxation

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: Dafne Shimizu
POSITION: Director, Department of Revenue & Taxation
TERM LENGTH: To serve at the pleasure of the Governor

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

Senseramente,

Lourdes A. Leon Guerrero
I Maga'Hagan Guahan
Governor of Guam

2019 JAN 17 PM 5:52

0032

UPISINAN I MAGA'HAGA
OFFICE OF THE GOVERNOR

LOURDES A. LEON GUERRERO
MAGA'HAGA GOVERNOR



JOSIEVA E. TENORIO
MAGA'HAGA DEPUTY GOVERNOR

January 7, 2019

Dafne Shimizu

Re: Appointment as Director, Department of Revenue and Taxation

Dear Ms. Shimizu:

Pursuant to my authority under 5 GCA §3114, it is with pleasure that I appoint you

DIRECTOR, DEPARTMENT OF REVENUE AND TAXATION

This appointment shall be at

THE PLEASURE OF THE GOVERNOR

Appointing you to this position comes with great responsibility because you will have a vital role to perform which will place many demands on your time and energy. Integrity and honesty are virtues that I prioritize for my Administration to exemplify, and I know that you will do the same while in service to the people of Guam. Your responsibilities, as described throughout Guam law, shall be significant and consequential. I trust that you will fulfill your duties and set a standard for others to follow.

I appreciate your willingness to serve in this position, and I am confident that your time will be spent in a manner to improve the island of Guam.

This appointment is subject to the advice and consent of *I Liheslaturan Guåhan*. Pending the consent of, and confirmation of this appointment by *I Liheslaturan Guåhan*, you are hereby appointed to serve as **DIRECTOR** in an acting capacity.

This appointment is effective January 7, 2019. If you have any questions, please contact the Office of the Governor.

Senseramente,

A handwritten signature in black ink, appearing to read 'Lourdes A. Leon Guerrero'.

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



OFFICE OF THE GOVERNOR OF GUAM
Nomination and Appointment Information Sheet

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

NOMINEE INFORMATION

Last Name MANSAPIT-SHIMIZU		First Name DAFNE		Middle Initial T.	
Mailing Address [REDACTED]					Apartment/Unit #
City [REDACTED]		State [REDACTED]		Zip Code [REDACTED]	
Phone [REDACTED]			E-mail Address [REDACTED]		
Position to which Appointment is Made Director, Department of Revenue & Taxation					
Are you a citizen of the United States? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>					
If no, are you authorized to work in the United States? Yes <input type="checkbox"/> No <input type="checkbox"/>					

EDUCATION

SCHOOL (Name, City and State)	DATES OF ATTENDANCE	TYPE OF DEGREE	YEAR EARNED
High School Notre Dame High School Talofofo, Guam		High School Diploma	1991
College University of Guam, Mangilao	1992 - 1995	BBA (Accounting)	1995
Graduate School University of Guam, Mangilao	2009 - 2014	MPA	2014
Other Degree			

EMPLOYMENT HISTORY

Name of Present/Last Employer and Mailing Address StayWell Guam, Inc./Island Home Insurance Company	Position Title VP/Finance/CFO
	Dates Held 9/2014 - 1/2019

Previous Employer and Mailing Address Tumon Aquarium LLC Underwater World/Sea Grill Restaurant	Position Title Financial Controller
	Dates Held 9/2009 - 3/2013

Previous Employer and Mailing Address Guam Harley-Davidson	Position Title Controller
	Dates Held 5/2008 - 4/2009

Previous Employer and Mailing Address StayWell Insurance D.B. Davis & Associates	Position Title Controller
	Dates Held 3/2004 - 5/2008

Previous Employer and Mailing Address Guam Board of Accountancy Government of Guam	Position Title Financial Controller
	Dates Held 5/2003 - 4/2004

PRIOR GOVERNMENT OF GUAM SERVICE

Agency or Department Name		Position Title
Address	Phone No.	Dates Held

Agency or Department Name		Position Title
Address	Phone No.	Dates Held

PRIOR GOVERNMENT SERVICE (EXCLUDING GOVERNMENT OF GUAM)

Agency or Department Name J. Scott Magliari & Co. CPA		Position Title Tax Manager/Auditor	
Address	Phone No.	Dates Held 2/2001 - 3/2003	

Agency or Department Name Earnst & Young, LLP		Position Title Staff/Senior Tax Accountant	
Address	Phone No.	Dates Held 12/1995 - 12/2000	

TRAINING

INSTITUTE/SEMINARS/ON-THE-JOB TRAINING	DATE

AWARDS

List all educational, professional, civic awards, and recognition for public service:

PROFESSIONAL INVOLVEMENT

List involvement on a local/national/international level. List organizations, activities participated in, and offices held:
Member, Guam Board of Accountancy: 1/2008 - Present

COMMUNITY / CIVIC INVOLVEMENT

List organizations, activities participated in, and offices held:
Member, Agana Cathedral Chapter of Christian Mothers: 2/2018 - Present Member, Agana Cathedral Lector: 6/2014 - Present Member, Catholic Social Services Board: 6/2014 - Present Member, Soroptomist International of the Marianas: 8/2004 - 5/2008 Member, Cathedral Basilica Finance Council, 12/2018 - Present Member, StayWell Guam Diabetes Foundation, 2018 - Present

PUBLICATIONS AND PRESENTATIONS

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

MILITARY SERVICE (Please attach Form DD-214)

BRANCH	DATES OF SERVICE	RANK AT DISCHARGE	TYPE OF DISCHARGE

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:

(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:



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: Dafne Mansapit-Shimizu

- 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
Shimizu, LLC/P.O. Box 11561, Tamuning, GU 969	Single Member, LLC (not actively operating)
	\$1,000 initial capitalization
Guam Hottie, Inc./P.O. Box 11561, Tamuning, GU	C Corporation/Retail; Common Stock \$400
	80% Ownership
Dafne M. Shimizu, CPA/P.O. Box 11561, Tamuning	Sole Proprietor

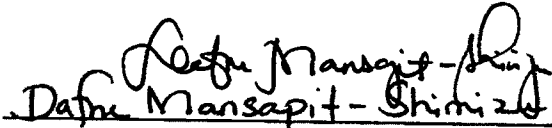
Dafne Mansapit-Shimizu
Signature

1/16/19
Date

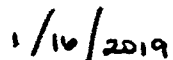
AFFIDAVIT / DECLARATION UNDER PENALTY OF PERJURY

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.



Print Name and Signature



Date



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: **DAFNE JULENE T. MANSAPIT SHIMIZU**

SS#: _____ ID# **GU DL#** [REDACTED] Date of Birth: [REDACTED]

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: 01/03/2019

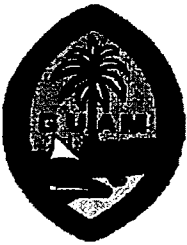
DANIELLE T. ROSETE
Clerk of Court



BY:  **JESSE M. LEFEVER**
Deputy Clerk

Prepared By: **ICT**

The absence of an original Court Seal invalidates this document



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



January 3, 2019

SUBJECT: CRIMINAL HISTORY RECORD

NAME:	Dafne J.T.M. SHIMIZU		
DATE OF BIRTH:	[REDACTED]	FINGERPRINT #:	N/A
■	The individual has no record of criminal conviction (s) of any crime and disposition as indicated in GPD files.		

*******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.

The absence of an original GUAM POLICE seal invalidates this police clearance.
 REVISED 08/03/16

By Direction: ap

JOSEPH I. CRUZ
 Chief of Police

1st Notice of Public Hearing: Thursday, February 21, 2019 at 8:00 a.m.

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

Thu, Feb 14, 2019 at 9:25 AM

To: phnotice@guamlegislature.org, "Walter S. Leon Guerrero" <walter.leonguerrero@epa.guam.gov>, nic.rupley@epa.guam.gov, paul1.santos@land.guam.gov, margarita.borja@land.guam.gov, dafne.shimizu@revtax.guam.gov, dafne shimizu <dafne.shimizu@gmail.com>, mel.mendiola@investguam.com, law@guamag.org, info@guamchamber.com.gu, Sabrina Salas Matanane <sabrina@kuam.com>, Nick Delgado <nick@kuam.com>, nestor@kuam.com, Chris Barnett <malafunkshun@kuam.com>, carmen@kuam.com, joan@kuam.com, news@sorensenmediagroup.com, reporters@postguam.com, news@guampdn.com, news@k57.com, phill@k57.com, rlimtiaco@guampdn.com, John O'Connor <johntaoconnor@gmail.com>, kstokish@gmail.com, editor@pacificislandtimes.com, Maureen Maratita <publisher@glimpsesofguam.com>, businesseditor@glimpsesofguam.com, reporter2@glimpsesofguam.com, reporter4@glimpsesofguam.com

February 14, 2019

MEMORANDUM

To: All Senators, Stakeholders and Media

Fr: Senator Sabina Flores Perez, *Chairperson*

Subject: **1st Notice of Public Hearing: Thursday, February 21, 2019 at 8:00 a.m.**

The Committee on Environment, Revenue and Taxation, and Procurement will be conducting a public hearing on **Thursday, February 21, 2019 at 8:00 a.m.** This hearing will take place in *Liheslaturan Guahan*, Public Hearing Room. The agenda is as follows:

8:00 a.m.

Executive Appointment of Ms. Dafne Shimizu to serve as a Director of the Department of Revenue and Taxation.

Executive Appointment of Ms. Dana A. Gutierrez to serve as a Member of the Guam Solid Waste Authority Board.

Testimony on the **Executive Appointment of Ms. Dafne Shimizu and Executive Appointment of Ms. Dana A. Gutierrez** 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, no later than 4:00 pm February 26, 2019.

In compliance with the Americans with Disabilities Act, individuals requiring special accommodations or services should contact the Office of Senator Sabina Flores Perez at 989-2698.



OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, and Procurement

I MINA TRENTAI SINGKO NA LIHESLATURAN GUAHAN

35TH GUAM LEGISLATURE

February 14, 2019

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GUAM DAILY POST • THURSDAY, FEBRUARY 14, 2019

Senate passes the decade's biggest public lands package

By Juliet Elperin and Dino Grandoni
The Washington Post

WASHINGTON - The Senate on Tuesday passed the most sweeping conservation legislation in a decade, protecting millions of acres of land and hundreds of miles of wild rivers across the country and establishing four new national monuments honoring heroes including Civil War soldiers and a civil rights icon.

The 662-page measure, which passed 92-8, represented an old-fashioned approach to dealmaking that has largely disappeared on Capitol Hill. Senators from across the ideological spectrum celebrated home-state gains and congratulated each other for bridging the partisan divide.

"It touches every state, features the input of a wide coalition of our colleagues, and has earned the support of a broad, diverse coalition of many advocates for public lands, economic

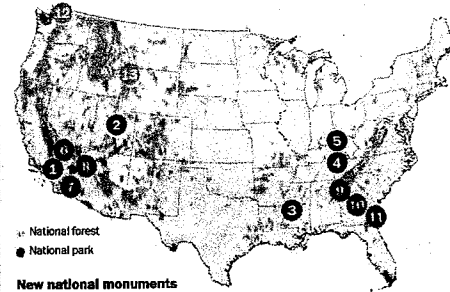
development and conservation," said Senate Majority Leader Mitch McConnell.

It's a paradoxical win for conservation at a time when President Donald Trump has promoted development on public lands and scaled back safeguards established by his predecessors.

The bill, which the Congressional Budget Office projects would save taxpayers \$9 million, enjoys broad support in the House. The lower chamber is poised to take it up after the mid-February recess, and White House officials have indicated privately that the president will sign it.

The measure protects 1.3 million acres as wilderness, the nation's most stringent protection, which prohibits even roads and motorized vehicles. It permanently withdraws more than 370,000 acres of land from mining around two national parks, including Yellowstone, and permanently authorizes a program to spend offshore-drilling revenue on conservation efforts.

Proposed national park and monument expansions



• National forest
• National park

New national monuments

- 1 Saint Francis Dam Disaster, Calif.
- 2 Jurassic, Utah
- 3 Medgar Evers Home, Miss.
- 4 Mill Springs Battlefield, Ky.
- 5 Camp Nelson, Ky.

Significant expansions of existing national parks

- 6 Death Valley National Park, Calif.
- 7 Joshua Tree National Park, Calif.
- 8 Connect Death Valley and Mojave Desert National Preserve, Calif.
- 9 Kennesaw Mountain National Battlefield Park, Ga.
- 10 Ocmulgee Mounds National Historic Park, Ga.
- 11 Fort Frederica National Monument, Ga.

Permanent withdrawal of mining claims around national parks

- 12 Methow Headwaters, Wash. (North Cascades National Park)
- 13 Emigrant Crevice, Mont. (Yellowstone National Park)

Source: USGS

AARON STECKELBERG/WASHINGTON POST

Trump not 'thrilled' with border deal, but doesn't expect shutdown

WASHINGTON (Los Angeles Times) - President Donald Trump on Tuesday said he was "unhappy" with the border security funding agreement crafted by a bipartisan group of lawmakers, throwing the fate of

the spending plan into question days before the government would shut down again. "I can't say I'm thrilled," Trump said at the White House. "I have to study it. I'm not happy about it. It's not doing the trick, but I'm

adding things to it." But he also said he doesn't expect the government to shut down again just weeks after a record 35-day partial stop in federal programs. Top Republicans in the Senate

implored Trump to sign the proposal, but rank-and-file lawmakers were more skeptical. The \$1.3 billion deal - which allows for border fencing but no walls - was reached late Monday.

PUBLICATION NOTICE

In accordance with the provisions of Guam Code Annotated, Title XI, Chapter III, Section 3315, notice is hereby given that:

MACO INCORPORATED

dba: **NEW ROUTE 8 MINI MART**

has applied for a Class: 5/ Off-Sale Beer Alcoholic Beverage License said premises being marked as Lot: 1 BLK1 Tract 109 #400 Route 8 Barrigada, Guam 96913.

Chamorro Land Trust Commission (Kumision Inangokkon Tano' Chamoru)

Chamorro Land Trust Commission Board Meeting
Thursday, February 21, 2019, 1:00 p.m.,
Land Management Conference Room,
3rd Floor, ITC Building,
590 S. Marine Corps Drive, Tamuning

The Agenda may be viewed at: <http://dlm.guam.gov/announcements-2/>
In compliance with ADA requirements, individuals requiring special accommodations, auxiliary aids or services, may call 649-5263 Ext. 400. This ad is paid by CLTC funds.



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

Public Hearing Notice
Thursday, February 21, 2019
I Liheslaturan Guahan, Public Hearing Room

AGENDA

8:00am

Executive Appointment of Ms. Dafne Shimizu to serve as a Director of the Department of Revenue and Taxation.

Executive Appointment of Ms. Dana A. Gutierrez to serve as a Member of the Guam Solid Waste Authority Board.

Testimonies can be delivered to the Legislative Mailbox at the Guam Congress Building at 163 Chalan Santo Papa, Hagåtña, Guam 96910, or via email to office@senatorperez.org, no later than 4pm February 26, 2019.

Individuals requiring special accommodations should submit request to Office of Senator Sabina Flores Perez at 989-2968. Paid for by Committee funds.

FALLEN HEROES OF THE PACIFIC FOUNDATION P.O. BOX 11045 YIGO, GUAM 96929

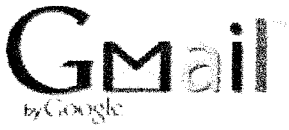
FINANCIAL STATEMENT FOR 01 JAN 2017 TO 31 DEC 2018

REVENUE	
CASH ON HAND 2016	\$ 1265.48
CASH DONATION 2017	\$ 30.00
CASH DONATION 2018	\$ 5.00
	\$1300.48

EXPENSES	
2015-2016 FINANCIAL STATEMENT PUBLICATION	\$120.00
FOUNDATION MISCELLANEOUS EXPENSES	\$ 185.00
	\$305.00

TOTAL CASH ON-HAND \$ 995.48

/S/ DOROTHY LUKEALA, Treasurer



2nd Notice of Public Hearing: Thursday, February 21, 2019 at 8:00 a.m.

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

Tue, Feb 19, 2019 at 8:33 AM

To: phnotice@guamlegislature.org, "Walter S. Leon Guerrero" <walter.leonguerrero@epa.guam.gov>, nic.rupley@epa.guam.gov, paul1.santos@land.guam.gov, margarita.borja@land.guam.gov, dafne.shimizu@revtax.guam.gov, dafne shimizu <dafne.shimizu@gmail.com>, mel.mendiola@investguam.com, law@guamag.org, info@guamchamber.com.gu, Sabrina Salas Matanane <sabrina@kuam.com>, Nick Delgado <nick@kuam.com>, nestor@kuam.com, Chris Barnett <malafunkshun@kuam.com>, carmen@kuam.com, joan@kuam.com, news@sorensenmediagroup.com, reporters@postguam.com, news@guampdn.com, news@k57.com, phill@k57.com, rlimtiaco@guampdn.com, John O'Connor <johntaoconnor@gmail.com>, kstokish@gmail.com, editor@pacificislandtimes.com, Maureen Maratita <publisher@glimpsesofguam.com>, businesseditor@glimpsesofguam.com, reporter2@glimpsesofguam.com, Joy White <reporter4@glimpsesofguam.com>

February 19, 2019

MEMORANDUM

To: All Senators, Stakeholders and Media

Fr: Senator Sabina Flores Perez, *Chairperson*

Subject: **2nd Notice of Public Hearing: Thursday, February 21, 2019 at 8:00 a.m.**

The Committee on Environment, Revenue and Taxation, and Procurement will be conducting a public hearing on **Thursday, February 21, 2019 at 8:00 a.m.** This hearing will take place in *Liheslaturan Guahan*, Public Hearing Room. The agenda is as follows:

8:00 a.m.

Executive Appointment of Ms. Dafne Shimizu to serve as a **Director** of the **Department of Revenue and Taxation.**

Executive Appointment of Ms. Dana A. Gutierrez to serve as a **Member** of the **Guam Solid Waste Authority Board.**

Testimony on the **Executive Appointment of Ms. Dafne Shimizu and Executive Appointment of Ms. Dana A. Gutierrez** 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, no later than 4:00 pm February 26, 2019.

In compliance with the Americans with Disabilities Act, individuals requiring special accommodations or services should contact the Office of Senator Sabina Flores Perez at 989-2698.



\$1.1M worth of meth, marijuana seized in bust

- Suspect in Guam drug case a CNMIL Homeland Security officer
- Bribery case against FSM airport official details cash, cars and trips
- New game room to shut down
- Raid yields marijuana
- Woman dies after shooting gallery incident
- Soldier's family seeks answers
- Sex offender from Spain found working on Guam
- Police investigate official vehicle crash
- Army investigates 2nd death of Guam native at S. Korea base
- Star means Guam card is Real ID-compliant

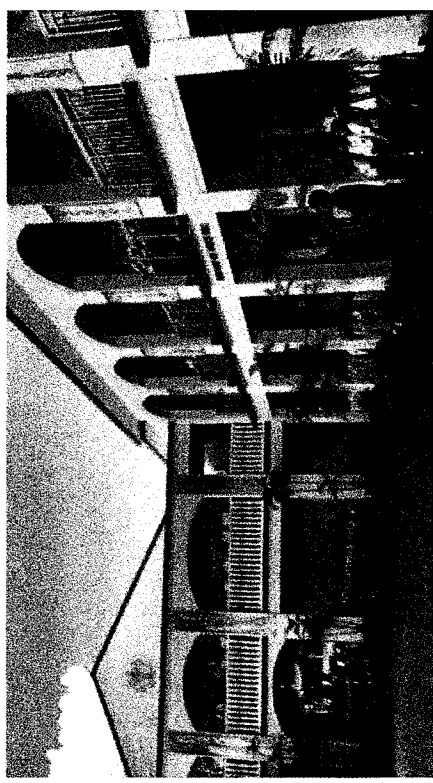
February 19, 2019 - Guam Daily Post Website

Senator Sabina Flores Perez
 Governor and Lieutenant Governor
Public Hearing Notice
 Thursday, February 21, 2019
11th Legislature / *1st Session* / *Public Hearing Room*

AGENDA

8:00am
 Executive Appointment of Ms. Dora A. Guifarro to serve as a Director of the Department of Revenue and Taxation.
 Executive Appointment of Ms. Dora A. Guifarro to serve as a Member of the Guam Solid Waste Authority Board.
 Testimonies can be delivered to the Legislative Offices at the Guam Congress Building at 103 Chalan Santa Rosa, Agaña, Guam 96910, or via email to office@senflores.pw.gov.gu, no later than 4pm February 20, 2019.

Individuals requiring special accommodations should submit requests to the office of Senator Sabina Flores Perez at 492-2400. Handicap by Contact Us Link.



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Updated as of 3.11.19



OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, and Procurement

I MINA'TRENTAI SINGKO NA LIHESLATURAN GUAHAN

35TH GUAM LEGISLATURE

AGENDA

PUBLIC HEARING

Thursday, February 21, 2019

I Liheslaturan Guahan, Public Hearing Room

The agenda is as follows:

8:00 am

Executive Appointment of Ms. Dafne Shimizu to serve as a Director of the Department of Revenue and Taxation.

Executive Appointment of Ms. Dana A. Gutierrez to serve as a Member of the Guam Solid Waste Authority Board.



OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, and Procurement
 I MINA TRENATAI SINGKO NA LIHESLATURAN GUAHAN
 35TH GUAM LEGISLATURE

Public Hearing

Thursday, February 21, 2019, 8:00am

I Liheslaturan Guahan, Public Hearing Room

Executive Appointment of Ms. Dafne Shimizu to serve as a **Director** of the **Department of Revenue and Taxation**.

NAME (please print)	AGENCY/ ORGANIZATION	ORAL TESTIMONY	WRITTEN TESTIMONY	IN FAVOR	NOT IN FAVOR	CONTACT INFORMATION
Dafne Tatano	self	✓		✓		488 2234
Joseph T. Dueñas	SELF	✓	✓	✓		686-1512
BORG STEFF	✓	✓	✓	✓		
Jamlyn Damian	-	✓	✓	✓		646-9355
Laurie Palomo	self			✓		687-8063
Julie Cruz	self self			✓		480-6363
Greg L. Pearl / A. Tiquinoyas	self			✓		825-8154



OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, and Procurement
 I MINA TRENTAI SINGKO NA LIHESLATURAN GUAHAN
 35TH GUAM LEGISLATURE

Public Hearing

Thursday, February 21, 2019, 8:00am

I Liheslaturan Guahan, Public Hearing Room

Executive Appointment of Ms. Dafne Shimizu to serve as a **Director of the Department of Revenue and Taxation.**

NAME (please print)	AGENCY/ ORGANIZATION	ORAL TESTIMONY	WRITTEN TESTIMONY	IN FAVOR	NOT IN FAVOR	CONTACT INFORMATION
Cheryl Mesa	Self			✓		488-5368
Rafael T. Perez	"			✓		8376 482- 2822
Joseph T. Dueras	Self	✓		✓		686-1512
Frank Campillo	Self		✓	✓		477-9808
Arson Pulsera	Self			✓		635-1848
Katherine Hodson	Self					635-1765
Gregory Compton	Self			✓		

Melanie Mendison Self ✓

Dylan Sablan Self ✓

Thomas A. Perez Self ✓

422 1223

777-4417

888-2888 SHEET NO. 2



OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, and Procurement
 I MINA TRENDAI SINGKO NA LIHESLATURAN GUAHAN
 35TH GUAM LEGISLATURE

Public Hearing

Thursday, February 21, 2019, 8:00am

I Liheslaturan Guahan, Public Hearing Room

Executive Appointment of Ms. Dafne Shimizu to serve as a **Director of the Department of Revenue and Taxation.**

NAME (please print)	AGENCY/ ORGANIZATION	ORAL TESTIMONY	WRITTEN TESTIMONY	IN FAVOR	NOT IN FAVOR	CONTACT INFORMATION
Jon Wlida	Asia Pacific Fin mgmt			✓		472-6400 / 988-3266
Sandra McKeever	Asia Pacific Fin mgmt		✓	✓		472-6400
Ben Torres	Self			✓		483-7016
Dempsey D. Rose	Housewife					



February 12, 2019

Senator Sabina Flores Perez, Chairperson
Committee on Environment, Revenue and Taxation, and Procurement
I Mina Trentai Singko Na Liheslaturan Guahan
194 Hernan Cortes Avenue
Terlaje Professional Building, 1st Floor
Hagatna, Guam 96910

Subject: Appointment of Ms. Dafne Shimizu as Director of Revenue of Taxation

Dear Chairperson Perez,

It is my pleasure to submit testimony in full support of Ms. Dafne Shimizu's nomination to the position of Director of Revenue and Taxation for the Government of Guam.

As you may know, Ms. Shimizu was Vice President of Finance and Chief Financial Officer for the last four years for the Staywell Insurance group. In addition to managing the group's finance and accounting functions, Ms. Shimizu also managed Human Resources, Management Information Systems, Actuarial Services, Enrollment, and Facilities Management.

Without exception, Ms. Shimizu was an outstanding executive for the group. She was a hardworking, diligent and intelligent professional and possessed superb analytical and communications skills. Her excellent hard work greatly contributed to our business expansion successes these last few years amid the increasing competitive and regulatory challenges we and other health insurers face on Guam and the region. Ms. Shimizu was also very hands on, fair, and inclusive in her management style which created an environment that encouraged colleagues, subordinates and external parties to work closely with her and seek guidance and direction when needed.

As an experienced Certified Public Accountant professional and a quick learner when dealing with new initiatives, the company relied heavily on Ms. Shimizu to handle matters related to regulatory compliance, bank transactions, community outreach, vendor relations, and numerous other external affairs. She is an honest and passionate individual highly regarded for her strong integrity, excellent work ethic, and professionalism. She has gained highest respect and admiration from everyone in the company and our business partners.

Ms. Shimizu's departure from the Staywell Insurance group will leave a big gap but we are very proud of her nomination and confident she possesses the right professional qualifications, personal qualities and technical experience to serve the Government and the community of Guam with distinction and honor as Director of Revenue and Taxation.

Dafne Shimizu has our highest recommendation and we urge the Legislature to confirm her nomination. Please feel free to let me know if I can provide any additional information helpful toward to her confirmation.

Sincerely,



Chen Y. Mack
President and Chief Executive Officer



Senator Sabina Perez
Terlaje Professional Building
194 Hernan Cortes Avenue, 1st Floor
Hagata, Guam 96910

February 15, 2019

Dear Senator Perez,

I am writing this letter in support of Dafne Shimizu's confirmation as the new Director of the Department of Revenue and Taxation.

As the general manager of Pacific Indemnity, I have worked with Dafne in her most recent position as the CFO of Staywell Insurance on numerous matters regarding our industry. I can personally vouch for her knowledge and expertise and have come to respect her views on insurance operations and strict adherence to regulatory compliance.

I feel strongly that Dafne's experience, professional designation as a CPA and her Master's Degree in Public Administration make her especially suited to assume the duties and responsibilities of the position and meet all challenges head on.

Moreover, as a UOG graduate, Dafne is a real example to the local education community of the high caliber of professionalism and expertise it can produce.

Sincerely,

A handwritten signature in blue ink, appearing to read "West Cassidy", is written over a faint, circular watermark or background graphic.

West Cassidy
General Manager and CEO
Pacific Indemnity Insurance Company

Michael B. Brown

P.O. Box 25178 GMF, Barrigada, Guam USA 96921 | 671.747.1977 | mbbguam@yahoo.com

STATEMENT IN SUPPORT OF DAFNE M. SHIMIZU TO SERVE AS THE GOVERNMENT OF GUAM'S DIRECTOR OF REVENUE & TAXATION


I know Dafne M. Shimizu, both personally and professionally, and I fully support her to serve as the Government of Guam's next Director of the Department of Revenue & Taxation.

From a personal perspective I know Dafne to be a beautiful, smart, humble, God-fearing person who loves her family and shows kindness and compassion to all. She is a true woman of Guam who displays pride and respect in all that she does.

From a professional perspective I know Dafne to be incredibly hard-working and absolutely unshakeable when performing her duties; she does not and will not cut corners or avoid doing what is right just to get the job done.

At a time in our island's history when taxes are not being fully paid, when those in power or connected to power are reportedly "*scamming the system*" in order to feed off the public trough and/or avoid their lawful tax obligations, Governor Leon Guerrero has picked the right person with the right background and the right demeanor to ensure everyone pays what they owe, when they owe.

I fully support Dafne M. Shimizu to serve as the Government of Guam's next Director of the Department of Revenue & Taxation.



Michael B. Brown

February 19, 2019

VIA EMAIL (office@senatorperez.org)

Senator Sabina Flores Perez
Chairperson
35TH GUAM LEGISLATURE
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96910

RE: Testimony in Support of Dafne Shimizu, Director of the Department of Revenue and Taxation

Dear Senator Perez:

I have known Acting Director Dafne Shimizu for more than 10 years. Initially, we met through our boys, who have been and remain very good friends. Throughout the years, I have known Dafne through my work as an attorney and various community organizations.

My relationship with Dafne continues to be both professional and personal. She and I serve on various ministries in the Catholic Church. Our work has been through our respective parishes, the Catholic school our sons attended (Father Duenas) and Catholic Social Services (a non-profit that assists the vulnerable and underserved).

Through our work in various faith based organizations and projects, I came to know the dedication that Dafne puts in people and the community. It is impossible to count the number of hours she has given to us as a community through these organizations, other than to say it has been an extraordinary contribution. Not only was she responsible for building various school projects and programs designed to build character in our boys, but she has spent hours providing her professional expertise to Catholic Social Services and other non-profits to make these organizations better.

I wanted to lead with this part of Dafne's character first because it is the most important to me: She believes that using her gifts in the service of others is the way to show gratitude for the tremendous gifts God has given to her. There is no better character trait than this for predicting the kind of public servant that Dafne will be following her confirmation.

Senator Sabina Flores Perez
February 19, 2019
Page 2

Along with her commitment of service, she possesses great competence for the tasks that lie ahead for her at Revenue and Taxation (“DRT”). Dafne knows how to run the financial operations of an organization. She was the former Vice President of Finance, and Chief Financial Officer for StayWell Guam Inc. She is skilled. She is a CPA having worked for the world-wide firm of Ernst & Young, rising to position of senior tax accountant. Dafne has been the financial controller on the Guam Board of Accountancy, StayWell and other notable local corporations.

She is well credentialed to lead one of the most important governmental organizations on Guam – she is a U.S. licensed CPA who earned her Accounting and Masters in Public Administration degrees from UOG (indeed she is testament to the high caliber professionals that our University is producing here). She has held important and trusted positions providing financial and tax information to the local and United States courts. I worked on some of these matters and can attest first hand to her competence, rigor and toughness.

Dafne is able to handle a very large workload. She is smart and understands that DRT must work for our community. She believes in fairness and will be strict to follow the rules of her office. She excels in high pressure situations and performs the task under such pressures well and effectively. She has a lot of energy to make things better and is exacting when she analyzes a problem. She does not back down because someone doesn’t like her numbers or criticizes her conclusions. She also understands that the role of a Director is to lead. But more importantly, she knows that she leads a team whose purpose is to give all people a fair shake and good service – at an agency that is responsible for so many important functions of our Government. Also given that Guam is a small community, I know that she will be able to call balls and strikes no matter what – for whoever you are.

Dafne possesses the highest character. She acts out of principal and truth, never wavering. She believes in collaboration and cooperation. She also listens and has no agenda except to do a good job. She comes to the job having raised an amazing young son Leon, who my wife Dina and I (and many of our friends) like to claim as our own - and the never-ending (and good humored) support of her husband John.

Dafne will be a strong asset to DRT. She will serve as a role model to others in our community that rely on DRT for their lives, their business and of course, for the funds that our community depends on for operations and services. She will not forget that as a public servant, she is there to improve the lives of those who she serves.

CALVO FISHER & JACOB LLP

Senator Sabina Flores Perez

February 19, 2019

Page 3

I would like to end by saying something that I hope Dafne won't mind me sharing – She follows in the footsteps of her late mother Auntie Dot, who I am sure is beaming with pride right now because all the gifts that the Lord gave her daughter, will now be used in service to the community she so loved.

I recommend her highly for this position and I would urge the Legislature to confirm her appointment.

Very truly yours,

CALVO FISHER & JACOB LLP


Rodney J. Jacob

RJJ:tr

February 20, 2019

Honorable Senator Sabina Flores Perez
Committee on Environment, Revenue & Taxation and Procurement
Guam Congress Building
163 Chalan Santo Papa
Hagatna, Guam 96910

Via email: office@senatorperez.org

Dear Senator Perez:

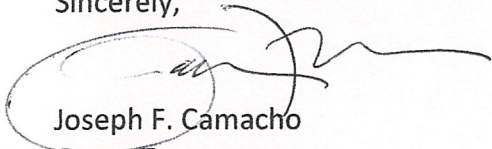
This testimony is being submitted in support of the Executive appointment of **Dafne M. Shimizu** to the position of Director of Revenue and Taxation for the Government of Guam.

I have held various executive positions in Guam's private sector as Vice President Finance for DFS US Group, Chief Operating Officer for IT&E Guam and Saipan, and most recently Executive Manager of E&I Camacho Investments LLC. In addition, I currently hold board of director positions at ANZ Bank, Personal Finance Center, Pacific Human Resources Services, and the Staywell group of companies. I also previously served in various government boards including the Guam Visitors Bureau and the Port Authority of Guam, and participated in community service organizations like the Guam Junior Golf League and Rotary Club of Tumon Bay.

I have worked with Dafne Shimizu during her tenure as Chief Financial Officer of the Staywell group of companies (IHAC, IHIC, Staywell Guam, Staywell Saipan and Staywell Information Systems Inc). During the time that we worked together, Dafne demonstrated the highest degree of professionalism, due diligence, and hard work in carrying out her responsibilities. Dafne is a seasoned Financial leader and is effective at open and honest communications. She is a tenacious problem solver who strives to do the right thing and makes good decisions applying sound logic. She is fair, compassionate, open minded and listens carefully to alternatives and options in making her decisions. On top of those qualifications, Dafne loves Guam, her people and has a high level of respect for the community at large. I enjoyed working with Dafne and consider her to be a highly qualified candidate for this position.

I strongly recommend that Dafne M. Shimizu be confirmed to the position of Director of Revenue and Taxation for the Government of Guam.

Sincerely,



Joseph F. Camacho
Guam Taxpayer



Ernst & Young LLP
231 Ypao Road
Suite 201 Ernst & Young Building
Tamuning, Guam 96913

Tel: +1 671 649 3700
Fax: +1 671 649 3920
ey.com

February 20, 2019

Senator Sabina Flores Perez, Chairperson
Committee on Environment, Revenue and Taxation, and Procurement
35th Guam Legislature

Letter of Recommendation for Ms. Dafne Shimizu

Hafa Adai Senator Perez and Members of the Committee:

It is with great pleasure that I recommend and support Ms. Dafne Shimizu to serve as Director of the Department of Revenue and Taxation. I've known Dafne for over 10 years. I currently serve with her on the Guam Board of Accountancy.

As a CPA, I have been acquainted with Dafne professionally through her employment with StayWell Guam and Tumon Aquarium (UnderWater World). My firm serves as the financial auditor for both companies. Dafne has continually displayed a high degree of integrity and honesty. She is also capable, intelligent and dedicated. With her extensive accounting and management background, I believe she possesses solid business acumen and will make significant contributions to the Department of Revenue and Taxation.

Please favorably consider Dafne Shimizu's nomination as Director of the Department of Revenue and Taxation.

Sincerely,

John R. Onedera
Country Managing Partner

FRANKLIN P. ARRIOLA

671-727-4372
franklin.arriola@gmail.com

129 Perez Loop
Barrigada, Guam
96913

February 21, 2019

The Honorable Sabina Perez
Senator, 35th Guam Legislature
Agana, Guam
Via: Electronic Delivery

Senator Perez:

Hafa Adai! I submit this testimony in support of Ms. Dafne Shimizu as the Director of the Guam Department of Revenue and Taxation. I had the pleasure of working with Ms. Shimizu on a short term project last year (2017-2018) and found her to be professional, knowledgeable, highly competent and paid particular attention to the intricate details of our project.

I also knew her to be considerate and deliberate when weighing options and choices in which to execute our mission. These traits will serve her well as the Director of DRT in terms of aggressive collections and her intent on improving customer service levels through training and leveraging Information Technology.

In closing, I support Ms. Shimizu for the position of Director, Department of Revenue and Taxation.

Best regards,



FRANKLIN P. ARRIOLA

Chief of Staff, former Governor Eddie Baza Calvo



SCHOOL OF BUSINESS & PUBLIC ADMINISTRATION
Graduate Programs
Professional Master of Business Administration
Master of Public Administration

February 21, 2019

Senator Sabina Perez
Chairperson
Committee on Environment, Revenue and Taxation,
and Procurement

To Whom It May Concern:

This letter is written in support of **Dafne M. Shimizu** for the position of Director of the Department of Revenue and Taxation.

Dafne Shimizu is a fine choice. She is academically and professionally qualified/credentialed for this position. On an academic level Dafne is an alumni of the University of Guam with a Master of Public Administration. This speaks to her commitment for supporting local and her commitment to the community. Professionally, she over 20 years of experience in the Accounting/Finance field, with almost a decade of experience in insurance. Additionally, she is a US Certified Public Accountant, the premier designation in her field.

In the time I have known Dafne I have found her to be a person of upstanding integrity and moral character. She is not afraid of adversity and hard work. She is rooted, grounded, and has the emotional intelligence needed to balance leadership with prudence. One of the things I have come to really appreciate about her is the strength of decisiveness that is tempered with the wisdom of council. She is not afraid to seek advice and help to ensure that the most good comes from the decision.

Dafne is an exemplar and a wonderful testament to the greatness that lies in our people.

Professionally,

John J. Rivera, PhD,
AIF, CFE, CM, SHRM-SCP, SPHRi, PHR, CFD, KSS
Director, Regional Center for Public Policy
Chair, Master of Public Administration
Chair, Professional Master of Business Administration
Assistant Professor of Public Administration

T: +1 671.735.2501/20 F: +1 671.734.5362 W: www.uog.edu

Jesus and Eugenia Leon Guerrero Business and Public Administration Building
Mailing Address: 303 University Drive UOG Station Mangilao, Guam 96913

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February 21, 2019

Honorable Sabina E. Perez
Legislative Chairperson on Environment, Revenue and Taxation, and Procurement
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96910

RE: Testimony in SUPPORT of the Appointment of Ms. Dafne Shimizu to the position of Director for the Department of Revenue and Taxation

Hafa Adai Senator Sabina Perez and members of the Committee on Environment, Revenue and Taxation, and Procurement. My name is Angelita Mendiola and I am here to present my testimony in support of Mrs. Dafne Shimizu's appointment as the Director of Rev and Tax. I first knew Dafne on or around the time she met her husband, John John Shimizu, when my son passed away many years ago. As I got to know her I learned that she was a fellow beautiful, talented and educated strong woman from the south.

Dafne is formally educated in finance and accounting to which she has been appointed to in serving GovGuam. Her experience over the past two and a half decades have always been at this highest capacity and in this related field. She has worked as a senior tax accountant with Earnst & Young throughout the 90's and has been a CPA since the early 2000's. She has worked in both the private and public sectors as a financial controller and a Chief Financial Officer. Her cumulative experiences affords her the perspectives of a small business owner, a large corporation, public service and most importantly, a hard working mother and dedicated daughter of Guam who is strongly rooted in her faith, respect for our culture, and love of our island.

Dafne does not take any big responsibility lightly. Many of us who know her often wish she wouldn't be as serious as she is, but then again I guess this part of her personality and overall work ethic that will serve Guam very well. In stepping into this new role, I know that she wouldn't have even considered this without the full support and sacrifice of her husband, John John, and their children. With family, faith and devotion to Guam as her foundation, I am confident she will be successful in guiding the agency forward.

In closing, I am proud to say that I and my whole family, both immediate and extended, fully support Dafne's appointment and urge this committee and this

Legislature to confirm her appointment as well. I've dedicated many decades of my life in service to our island, our faith, our culture and family. I recognize what it takes and I have the upmost confidence in Dafne. Thank you for the opportunity to provide testimony today.

Si Yu'us Ma'ase



ANGELITA MENDIOLA

Ret. GDOE Administrator



115 Chalan Santo Papa Hagåtña • P.O. Box FJ Hagåtña, Guam 96932 • Phone: (671) 477-9808 • Fax: (671) 477-4141

February 21, 2019

The Honorable Senator Sabina Flores Perez
Chairwoman
Committee on Environment, Revenue and Taxation, and Procurement
35th Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagatna, Guam 96910


Re: Executive Appointment of Ms. Dafne Shimizu to serve as Director of the
Department of Revenue and Taxation

Dear Senator Flores Perez:

I am writing this letter in support of the executive appointment of Mrs. Dafne Shimizu as the Director of the Department of Revenue and Taxation (DRT). I have had the opportunity of working with Mrs. Shimizu in several industry projects, and I find that she has the ability to work with people and provide meaningful leadership.

Mrs. Shimizu brings fortitude, education, and managerial experience to DRT, and I am positive that her leadership and skill set will be welcome by both the department and the Government of Guam as a whole. I also believe that she meets the qualifying requirements, and I urge you to approve her appointment.

Respectfully yours,


Frank J. Campillo
Health Plan Administrator

Joseph T. Duenas
P.O. Box FX
Hagatna, Guam 96932

February 21, 2019

Senator Sabina E. Perez, Chairperson
Committee on Environment, Revenue and Taxation and Procurement
35 Guam Legislature
Hagatna, Guam

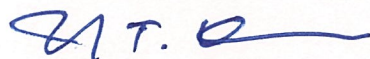
Hafa Adai Senator Perez,

My name is Joseph T. Duenas and I am a former Director of the Department of Revenue and Taxation. I am here before you to testify in support of the confirmation of Ms. Dafne Shimizu to be the Director of the Department of Revenue and Taxation.

Ms. Shimizu is intelligent, educated and possesses the skills, which will enable her to do a good job for the people of our Island. She is rooted in her beliefs, principals and ethics, qualities that will serve her well as a public servant being fair and honest with all of our Taxpayers. I can attest to this because I have observed her interacting with people in our community and have seen her sincere desire to do good for all.

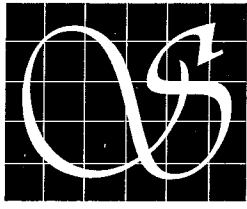
Thank you for this opportunity to express my support for the confirmation of Ms. Shimizu to be the Director of the Department of Revenue and Taxation.

Senseramente,

A handwritten signature in blue ink, appearing to read 'J.T. Duenas', with a long horizontal flourish extending to the right.

Joseph T. Duenas

ROBERT J. STEFFY



CERTIFIED PUBLIC ACCOUNTANT

210 ARCHBISHOP F.C. FLORES ST.
SUITE 100 • HAGÁTÑA, GUAM 96910-5101
TEL: (671) 477-7TAX • FAX: (671) 477-7845

February 21, 2019

Testimony in Favor of Dafne Shimizu
Nominee for Director of The Department of Revenue & Taxation

Committee on Environment, Revenue & Taxation and Procurement

Chairman - Senator Sabina Perez

Senators of the 35th Guam Legislature

Submitted by: Robert J. Steffy, CPA 210 Archbishop Flores St., Ste. 100 Hagåtña, GU 96910

Good morning Chairman Perez, Committee Members, Dafne:

My name is Robert J. Steffy, C.P.A., here to testify in favor of confirming Dafne Shimizu as the Director of the Department of Revenue & Taxation.

I have known Ms. Shimizu for several years and have had the opportunity to work with her on a professional basis. I am impressed with her accounting and tax knowledge, and her dedication to her work.

I am impressed with her ability to work well under pressure and with her reputation as an extremely honest person.

As a Certified Public Accountant with her experience outside of the Department of Revenue & Taxation, Ms. Shimizu will bring a fresh perspective to the complexities of this vitally important department.

One of the first priorities of the Department of Revenue & Taxation must be the improvement of customer service which has declined in recent years.

I have worked with the Department of Revenue & Taxation for 45 years. I am supporting the nomination of Dafne Shimizu because I strongly believe that she is the best candidate at this time and that she can effectively lead the department. I offer my assistance to Dafne and her staff.

Thank you for allowing me to give this testimony on my unconditional support for Dafne Shimizu as the next Director of Revenue & Taxation.

Very truly yours,


Robert J. Steffy, C.P.A.



February 21, 2019

Senator Sabina Flores Perez
Chairperson
Committee on Environment,
Revenue and Taxation,
and Procurement
35th Guam Legislature

Hafa Adai Senator Sabina Flores Perez and the 35th Guam Legislature,

My name is Sandra McKeever, CEO and President of Asia Pacific Financial Management Group. I am here today to testify for the confirmation of Ms. Dafne M. Shimizu as the Director of Guam Department of Revenue and Taxation (Guam DRT). I have known Ms. Shimizu with my dealings with her when she was the controller of Staywell Insurance. I can attest to her excellent professionalism and character that she displayed in all our interactions. Her qualifications as a CPA (Certified Public Accountant) and her extensive experience and expertise were apparent in her diligent and thorough handling of her company's affairs. Her work ethic and drive are impressive. Throughout any challenges she may face, you can count on Ms. Shimizu to get the job done.

I have always known Ms. Shimizu to be a straight forward and honest person. These valuable traits make Ms. Shimizu the right person take the Guam DRT Director position. It is very apparent that she values and cares for everyone she interacts with. She has a heart for the people of Guam and I am confident that she will lead Guam DRT to benefit our community. I whole heartedly support the confirmation of Ms. Dafne Shimizu and I truly believe this appointment would be a great step forward to a better Guam.

Si Yu'us Ma'åse and best regards,

A handwritten signature in black ink that reads 'Sandra McKeever'. The signature is fluid and cursive, with a large loop at the end.

Sandra McKeever
CEO & President

Asia Pacific Financial Management Group

145 Aspinall Avenue, Hagåtña, Guam 96910-5156

671-472-6400 671-472-1044 (Fax) E-mail: asiapac@fmgguam.com www.fmgguam.com



Fwd: Fw: In support of Mrs. Dafne Shimizu's confirmation

Sabina Perez <famoksaiyan.sabina@gmail.com>

Sat, Feb 23, 2019 at 5:54 PM

To: charlene@senatorperez.org, Office of Senator Sabina Perez <office@senatorperez.org>

Please add to the committee report.

Si Yu'os ma'åse'!

----- Forwarded message -----

From: **Angie Mendiola** <a8783@hotmail.com>

Date: Sat, Feb 23, 2019 at 1:31 PM

Subject: Fw: In support of Mrs. Dafne Shimizu's confirmation

To: Sabina Perez <famoksaiyan.sabina@gmail.com>

Hafa Dai Honorable Senator Sabina Perez:

My name is Barbara Paulino. I am a retired Guam educator. I am presently off island because of my grandsons, Malakai and Uriah's, surgeries and unable to attend the confirmation hearing of Mrs. Dafne Shimizu. Therefore, I am submitting a written testimony and asking humbly for your vote to confirm Mrs. Dafne Shimizu as the Director of Revenue and Taxation. I've known Mrs. Shimizu for over a decade. She is honorable, fair, knowledgeable, responsible, and displays excellent ethical and moral responsibilities. It is with great privilege that I am submitting this letter of support for her. I believe that she will serve the people of Guam with vigor and resolve. Thanking you in advance for your support in her confirmation.

Sincerely,
Barbara Paulino

LAW OFFICE OF
CYNTHIA V. ECUBE, ESQ.

A Professional Corporation

Cynthia V. Ecube, Esq.

February 28, 2019

VIA HAND DELIVER

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: **Testimony on Behalf of the Confirmation of Dafne Shimizu to Serve
as Director for Department of Revenue and Taxation.**

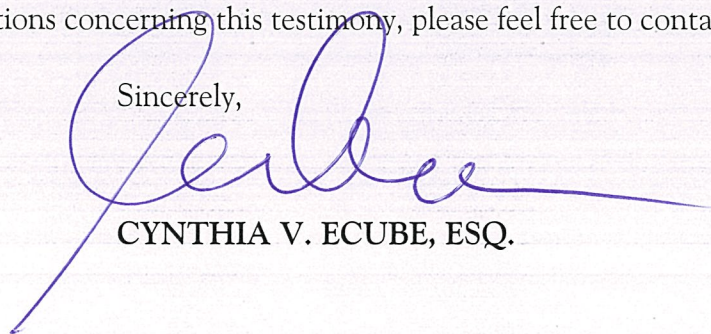
Dear Chairperson Perez and Members of the Committee on Environment, Revenue and
Taxation, and Procurement:

My name is Cynthia V. Ecube, Esq., and I am an attorney licensed to practice law on
Guam for the past twenty eight (28) years. I am pleased to present my written testimony in
support of the confirmation of Dafne Shimizu to serve as Director of the Department of Revenue
and Taxation.

I have known Dafne for over five (5) years based on our professional relationship. Dafne
is a smart, competent, and diligent individual. I have worked with Dafne on several complex tax
matters on behalf of the clients that I represent. Dafne was instrumental in assisting me with
addressing and resolving complicated tax issues on behalf of my clients. Dafne is also a
conscientious person who possess qualities of honesty, leadership, and integrity. I am confident
that her knowledge, expertise, and experience will make her valuable asset to the Department of
Revenue and Taxation and to the people of Guam. I hereby request your favorable consideration
of Dafne Shimizu to serve as Director for DRT.

If you have any questions concerning this testimony, please feel free to contact me.

Sincerely,



CYNTHIA V. ECUBE, ESQ.

Dafne Mansapit-Shimizu
P.O. Box 11561
Tamuning, Guam 96931
(671) 727-8242

February 21, 2019

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

Hafa Adai Committee on Environment, Revenue and Taxation, and Procurement Chair, Senator Sabina Flores Perez and Honorable Members of the 35th Guam Legislature,

Thank you for this opportunity to come before you to provide testimony today.

My name is Dafne Mansapit-Shimizu. Before I begin I would like to first acknowledge my husband, John G. Shimizu; our children, spouses, and grandchildren - Robert & Amber-Ruth, Thomas & Chelsey-Fenah, Leon & Clai, Sera-Fenah, Fermina, and our newest addition to our family, Anastasia; my father, Felix Castro Mansapit; my parents-in-law, Frank and Merning Shimizu; the staff of the Guam Department of Revenue and Taxation; members of the Mansapit, Taitague, Shimizu, and Gumataotao families; and my dear friends who are here to support me.

I want to share how grateful I am to Maga'haga Lourdes Leon Guerrero and Sigundo Maga'Lahi Joshua Tenorio, currently our Acting Governor, for having the confidence to name me as the nominee for the Director of the Department of Revenue and Taxation (DRT).

I come to you with almost two decades of management experience and with two and a half decades of experience in accounting and finance. I am a Guam licensed CPA. I have sat on the Guam Board of Accountancy, the Board which licenses CPAs, since 2008. I attended the University of Guam where I earned both my Bachelor of Business Administration in Accounting and my Master of Public Administration.

Most recently, I served as the Vice-President of Finance/Chief Financial Officer for StayWell Guam, Inc. and Island Home Insurance Company where I oversaw the Accounting, Enrollment, MIS, HR, Actuarial & Underwriting, and Facilities Departments. As part of my responsibilities, I had oversight over the collections team.

I started off my career in accounting at Ernst & Young in 1995 just days after my last day of classes at the University of Guam. I later went on to work at J. Scott Magliari & Company, a local CPA firm which is now Burger, Comer, Magliari. I served as the controller for various companies and organizations, including the Guam Board of Accountancy, StayWell Insurance, Guam Harley-Davidson, and Tumon Aquarium LLC, so I have experience in various industries, including insurance, retail, hospitality, and food & beverage. For a short period, I worked on my own, preparing tax returns and financial statements for various clients.

I come to you also with a history of service for our community, having served on various boards and been part of various organizations such as Catholic Social Services, the Agana Cathedral Chapter of Christian Mothers, Soroptomist International of the Marianas, and the Cathedral Basilica Finance Council.

I was born on Guam and raised in the village of Merizo. I attended Merizo Martyrs Memorial School where my paternal grandmother, Maria Castro Mansapit, worked as a teacher's aide. I grew up watching my maternal grandmother, Delfina Babauta Taitague Barao, work to make a living by making and selling empanada, siopao, potu, onigiri, and other food items to tourists who visited Cocos Island and to people in our village. My maternal grandfather, Jupiter Barao, was a

merchant marine from the Philippines who came to Guam in the 1950's. My paternal grandfather, Joaquin Maguadog Mansapit, proudly served in the United States Navy where he retired as a master chief.

I am proud to say that my parents, Felix Castro Mansapit and Dorothy Taitague Mansapit, both have service in the Government of Guam. My father worked at the Department of Education and currently works at the University of Guam where he is the Safety and Security Administrator. My mother was a stay-at-home mom until I was in high school and my youngest brother was in kindergarten. She was in her 30's when she, with the support of my father, began to go to college. She later graduated with a Bachelor's Degree in Education from the University of Guam, a Master's Degree in Education from the University of Portland, became an elementary school teacher, and worked at Merizo Martyrs Memorial School for over 20 years until she passed away unexpectedly just this last October.

From my parents and grandparents, I learned the value of hard work. As a teenager, I worked to make my own money during my summers – a couple of summers I spent as a waitress and general helper for my neighbor's restaurant in Merizo where I waited on tables, chopped vegetables, swept the floors, and washed dishes. While attending the University of Guam, I worked full-time for Island Girl, a local fishing/charter boat company.

I've been blessed to have had the opportunity to work for the various companies and organizations that I have, and I believe that the experience that I have will be invaluable to DRT. I have also been blessed to have the opportunity now to work with the hard-working men and women at the Department of Revenue & Taxation.

DRT has approximately 180 employees who serve in various divisions, including:

1. Driver's License
2. Vehicle Registration
3. Real Property Tax Appraisal
4. Real Property Tax Assessment
5. Insurance, Security, Banking & Real Estate
6. Compliance
7. General License & Registration
8. Weights & Measures
9. Criminal Investigation
10. Tax Examination
11. Tax Collection
12. Income Tax Assistance & Processing
13. Electronic Data Processing
14. Central Files
15. Tax Accounting
16. Technical Research and Appeals Branch
17. Business Privilege Tax
18. Passport Office
19. Department of Transportation/Motor Carrier

The Purpose of DRT is set forth in 11 GCA Chapter 1 which states that “[DRT] shall be charged with the enforcement of the tax laws of Guam and the collection of revenue.”

From the start, our number one priority has been collections. Our goal is to increase overall collections. However daunting this task may seem or be, our team is ready to take this head on.

Over the last month and a half, our team has been working to lay the foundation for success in our collection efforts through the review of our processes and through ensuring our team is trained and continues to receive regular training. We have reached out to the IRS to assist us with collections training as they set the standard in terms of collections. In the meantime, we are working to leverage our in-house technical expertise by having our senior level members conduct our training.

We have met with and are grateful to Attorney General Leevin Camacho for his and his team's willingness to assist us in our efforts to bring taxpayers into compliance and we will be referring cases to the Office of Attorney General in the near future.

In addition to collections, we are also working to develop a standard of excellence in our customer service. In particular, we recognize there is a need to address long lines and our phone system. Our team has been tasked with reviewing these areas. In the Driver's License Division, we will be temporarily opening up on Saturdays in the month of March to address the increase in the demand for Real IDs. In addition to this, our team has also been tasked with working on the development and implementation of a call center so we can better service our people.

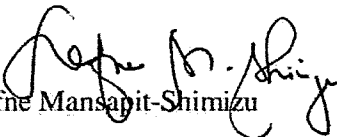
Because of the vast amount of services we provide, we believe data is critical in the management of our organization. We are currently working to establish a data analytics team so that we will be able to develop performance measures and work to manage our operations utilizing those measures. Part of the team's responsibilities will also be to work to use technology, in particular automation, to streamline what we do.

My mother was my best friend and probably the best person that I ever knew. She and my husband basically have the same mantra which is to work to make a positive difference in everyone you meet. She would always say to me "God never fails us", and although I am not at the point where I can say my mother's death is a blessing, I believe that there are lessons to be learned from her passing. My mom's death taught me about the true volatility of life – you can be here one minute and then be gone the next, so I do my best every day to appreciate every moment that I have, every person who comes my way, and to live the best life that I can. Most importantly, I have learned that when you have the opportunity as I have right now, to make a positive difference in the lives of so many, to take that opportunity head on.

In closing, I would like to say thank you again for your time and consideration and I ask for your support of my nomination so I can truly make a difference, not just for our DRT family and for our government, but for our people and our island.

Thank you so much.

Un Dangkulu Na Si Yu'us Ma'ase,


Dafne Mansapit-Shimizu



OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, and Procurement

I MINA TRENDAI SINGKO NA LIHESLATURAN GUAHAN

35TH GUAM LEGISLATURE

COMMITTEE REPORT DIGEST

I. OVERVIEW

The Committee on Environment, Revenue and Taxation, and Procurement convened a public hearing on February 21, 2019 at 8:00 a.m. in *I Liheslaturan Guahan* Public Hearing Room. Among the items on the agenda was the consideration of the appointment of Ms. Dafne Shimizu to serve as Director of the Department of Revenue and Taxation, whose appointment history is as follows:

- Appointed by Governor Lourdes A. Leon Guerrero on January 7, 2019, to serve at the pleasure of the Governor
- Appointment packet forwarded to *I Liheslaturan Guahan* on January 17, 2019
- Appointment packet forwarded to this committee for public consideration on January 23, 2019

Public Notice Requirements

Public Hearing notices were disseminated via email to all Senators and all main media broadcasting outlets on February 14, 2019 and again on February 19, 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 Kelly Marsh (Taitano), PhD	<i>Committee Member</i>
Senator Marry Camacho Torres	<i>Committee Member</i>
Senator Amanda Shelton	Legislative Member
Senator James C. Moylan	Legislative Member
Senator Louise Borja Muna	Legislative Member
Senator Joe S. San Agustin	Legislative Member

The confirmation hearing for **Ms. Dafne Shimizu** commenced at 8:00 a.m.

II. SUMMARY OF TESTIMONY AND DISCUSSION

Chairperson Perez call up those who have signed up to testify.

Taling Taitano: Good morning my name is Taling Taitano. I'm here to testify in favor of the confirmation of Dafne Shimizu to the position of the Director of Revenue and Taxation. Dafne's intelligence fortitude and experience has enabled her to obtain the CPA certification and her service on the Guam Board of Accountancy has served to safeguard and protect that important profession. I worked with Dafne and Staywell and know firsthand of her compassion, her sense of fairness, her loyalty, her drive to get the job done and done right. Her devotion not just to her job but to the people she works with and to the customer she serves. As a friend I know of her deep

devotion to her family and to the church and because of all these qualities her private sector experience and our service to the community, I believe Dafne's the ideal candidate for this position and I urge your swift confirmation of her appointment. Thank You.

Chairperson Perez: The next person I have on the list is Joseph Duenas.

Joseph Duenas: My name is Joseph T. Duenas, I am a former director of the Department of Revenue and Taxation. I'm here to testify before you in support of the confirmation of Ms. Dafne Shimizu to be the Director of the Department of Revenue and Taxation. Dafne's intelligent, educated and possesses the skills which will enable her to do a good job for the people of our island. She is rooted in her beliefs, principles and ethics qualities that will serve her well as a public servant, being fair and honest with all of our taxpayers. I can attest to this because I've observed her interacting with people in our community and I've seen her sincere desire to do good for all. Thank you for this opportunity to express my support for the confirmation of Ms. Dafne Shimizu to be the director of the Department of Revenue Taxation.

Chairperson Perez: I'd like to also recognize next Jannlynn Damian.

Jannlynn Damian, on behalf of Rodney Jacob: Good morning madam Chair and Senators my name is Jannlynn Damian and my colleague Rodney Jacob asked that I present his testimony in support of Dafne's nomination as the Director of Department of Revenue and Taxation. Rodney wanted to be here this morning to support Dafne but had to leave off Island yesterday. Speaking for Rodney now. I have known acting Director Dafne Shimizu for more than 10 years. Initially we met through our boys who have been and remained very good friends throughout the years. I have known Dafne through my work as an attorney and various community organizations. My relationship with Dafne continues to be both professional and personal. She and I serve on various ministries in the Catholic Church, our work has been through our respective parishes, the Catholic schools our sons attended, Father Duenas and Catholic Social Services, a nonprofit that assists the vulnerable and underserved through our work in various faith-based organizations and projects. I came to know the dedication that Dafne puts in people and the community. It is impossible to count the number of hours she has given to us as a community through these organizations, other than to say it has been an extraordinary contribution. Not only was she responsible for building various school projects and programs designed to build character in our boys but she has spent hours providing her professional expertise to Catholic Social Services and other nonprofits to make these organizations better.

I wanted to lead with this part of Dafne's character first because it is the most important to me. She believes that using her gifts in the service of others is the way to show gratitude for the tremendous gifts God has given to her. There is no better character trait than this for predicting the kind of public servant that Dafne will be following her confirmation. Along with her commitment of service, she possesses great competence for the tasks that lie ahead for her at DRT. Dafne knows how to run the financial operations of an organization. She was the former Vice President of Finance and Chief Financial Officer for StayWell Guam, Inc. She is skilled, she is a CPA having worked for the world-wide firm of Ernst & Young rising to the position of senior tax accountant. Dafne has been the Financial Controller on the Guam Board of Accountancy, StayWell and other notable local corporations. She is well credentialed to lead one of the most important governmental organizations in Guam. She is a US licensed CPA, who earned her accounting and master's in public administration degrees from UOG, indeed she is testament to the high caliber professionals

that our University is producing. She has held important and trusted positions providing financial and tax information to the local and United States courts. I worked in some of these matters and can attest firsthand to her competence rigor and toughness.

Dafne is able to handle a very large workload. She is smart and understands that DRT must work for our community. She believes in fairness and will be strict to follow the rules of her office. She excels in high-pressure conditions and performs the task under such pressures well and effectively. She has a lot of energy to make things better and is exacting when she analyzes a problem. She does not back down because someone doesn't like her numbers or criticizes her conclusions. She also understands the role of a Director is to lead but more importantly she knows that she leads a team whose purpose is to give all people a fair shake and good service, at an agency that is responsible for so many important functions of our government. Also given that Guam is a small community, I know that she will be able to call balls and strikes no matter what, for whoever you are. Dafne possesses the highest character. She acts out of principle and truth, never wavering she believes in collaboration and cooperation. She also listens and has no agenda except to do a good job. She comes to the job having raised an amazing young son Leon, who my wife Dina and I and many of our friends like to claim as our own, and the never ending and good-humored support of her husband, John Dafne will be a strong asset to DRT.

She will serve as a role model to others in our community that rely on DRT for their lives, their business and of course for the funds that our community depends on for operations and services. She will not forget that as a public servant, she is there to improve the lives of those who she serves. I would like to end by saying something that I hope Dafne won't mind me sharing. She follows in the footsteps of her late mother Auntie Dot, who I am sure is beaming with pride right now because all the gifts the Lord gave her daughter will now be used in service to the community she so loved. I recommend her highly for this position and I would urge the legislature to confirm her appointment. Thank you.

Chairperson Perez: Thank you so much for reading the testimony and for your work the words, so I apologize I had Bob Steffy and I jumped the order so thank you.

Robert J. Steffy, CPA: Good morning Chairman Perez, Committee Members, Dafne, my name is Bob Steffy, I'm a 45-year resident of *Piti* and I'm here in support of the confirmation of Dafne Shimizu. I have known Ms. Shimizu for several years and have had the opportunity to work with her on a professional basis. I am impressed with her accounting and tax knowledge, and her dedication to work. I am impressed with her ability to work well under pressure and with her reputation as an extremely honest person. As a Certified Public Accountant with her experience outside of the Department of Revenue and Taxation, Ms. Shimizu will bring a fresh perspective to the complexities of this vitally important department. One of the first priorities of the Department of Revenue and Taxation must be the improvement of customer service which has declined in recent years. I have worked with the Department of Revenue and Taxation for 45 years. I am supporting the nomination of Dafne because I strongly believe that she is the best candidate at this time, and she can effectively lead the department. I offer my assistance to Dafne and her staff. Thank you for allowing me to give this testimony on my unconditional support for Dafne Shimizu as the Director of Revenue and Taxation. Thank you.

Chairperson Perez: Thank you so much for coming out today and I do want to acknowledge all the family and co-workers, colleagues at Department of Revenue and Taxation that come out today

on the stormy weather. I'm going to try to get this done as soon as possible, so we can attend to our affairs but thank you again for coming. Are there anyone else in the public that would like to testify prior to acting Director Dafne Shimizu. Okay I would like to welcome Ms. Dafne Shimizu.

Dafne Shimizu, Nominee, Director, Revenue and Taxation: *Hafa adai* Committee on Environment, Revenue and Taxation, and Procurement, Chair Senator Sabina Flores Perez and Honorable members of the 35th Guam Legislature. Thank you for this opportunity to come before you to provide testimony today. My name is Dafne Mansapit-Shimizu. Before I begin I would like to first acknowledge my husband, John Shimizu; our children and spouses and grandchildren, who may not be here but who are always in my heart, Robert and Amber-Ruth, Thomas and Chelsey-Fenah, Josefina, Leon and Clai, Sera-Fenah, Fermina and our newest addition to our family, who just came the other day, Anastasia Taylor. I also would like to acknowledge my father Felix Castro Mansapit, my parents-in-law Frank and Meming Shimizu, the staff of the Guam Department of Revenue and Taxation, members of the Mansapit, Tatague, Shimizu and Gumataotao families and my dear friends who are here to support me and who have sent other people to support me and who have also sent in testimony, I think prior to this today. I want to share how grateful I am to *Maga'haga* Lourdes Leon Guerrero and *Sigundo Maga'Lahi* Joshua Tenorio, currently our acting governor, for having the confidence to name me as the nominee for the Director of the Department of Revenue and Taxation.

I come to you with almost two decades of management experience and with two and a half decades of experience in finance and accounting. I am a Guam licensed CPA. I have sat on the Guam Board of Accountancy, the board which licensed CPAs since 2008. I attended the University of Guam where I earned both my Bachelor of Business Administration in Accounting and my Master of Public Administration. Most recently, I served as the Vice President of Finance/Chief Financial Officer for StayWell Guam, Inc. and Island Home Insurance Company where I oversaw the Accounting, Enrollment, MIS, HR, Actuarial and Underwriting and Facilities Departments. As part of my over my responsibilities, I had oversight over the collections team. I started off my career in accounting at Ernst & Young in 1995 just days after my last day of classes at the University of Guam. I later went on to work for J. Scott Magliary and Company, a local CPA firm which is now a Burger, Comer, Magliari. I served as a controller for various companies and organizations, including the Guam Board of Accountancy, StayWell insurance, Guam Harley-Davidson and Tumon Aquarium, so I have experience in various industries, including insurance, retail hospitality, food and beverage. For a short period, I worked on my own, preparing tax returns and financial statements for various clients. I come to you also with the history of service for our community, having served on various boards and been part of various organizations such as Catholic Social Services, the Agana Cathedral chapter of Christian Mother's, Soroptimist International Marianas and the Cathedral Basilica Finance council.

I was born on Guam and raised in the village of *Merizo*. I attended *Merizo* Martyrs Memorial School where my paternal grandmother, Maria Castro Mansapit, worked as a teacher's aide. I grew up watching my maternal grandmother, Delphine Babauta Taitague Barao, work to make a living by making and selling empanadas, siopao, potu, onigiri and other food items to tourists who visited Cocos Island and to people in our village. My maternal grandfather, Jupiter Barao, was a merchant marine who came to Guam from the Philippines in the 1950s. My paternal grandfather, Joaquin Maguadog Mansapit, proudly served in the United States Navy where he retired as a Master Chief. I am proud to say that my parents, Felix Castro Mansapit and Dorothy Taitague Mansapit, both have service in the government of Guam. My father worked at the Department of Education and

currently works at the University of Guam where he is a Safety and Security Administrator. My mother was a stay-at-home mom until I was in high school and my youngest brother was in kindergarten. She was in her 30s when she, with the support of my father, began to go to college. She later graduated with a bachelor's degree in Education from the University of Guam, a Master's Degree in Education from the University of Portland, she became an elementary school teacher, and worked at *Merizo* Martyrs Memorial School for over 20 years until she passed away unexpectedly just this past October. From my parents and grandparents, I learned the value of hard work. As a teenager, I work to make my own money during my summers, a couple of summers I spent as a waitress and general helper from my neighbor's restaurant in *Merizo*, where I waited on tables, chopped vegetables, swept the floor and washed dishes. While attending the University of Guam, I worked full-time for Island Girl, a local fishing/charter boat company.

I've been blessed to have had the opportunity to work for the various companies and organizations that I have, and I believe that the experience that I have will be invaluable to DRT. I have also been blessed to have the opportunity now to work with the hard-working men and women at the Department of Revenue and Taxation. DRT has approximately 180 employees who serve in various divisions including: driver's license, vehicle registration, real property tax appraisal, real property tax assessment, insurance security banking and real estate, compliance, general license and registration,, weights and measures criminal investigation, tax examination, tax collection, income tax assistance and processing, electronic data processing, central files, tax accounting, tax research and appeals, business privilege tax, the passport office, and the Department of Transportation Motor Carrier. The purpose of DRT is set forth in 11 GCA Chapter 1 which states that DRT shall be charged with the enforcement of the tax laws of Guam and the collection of revenue. From the start our number one priority has been collections. Our goal is to increase our overall collections for the general fund. However, daunting this task may seem or be, our team is ready to take this head-on. Over the last month and a half, our team has been working to lay the foundation for success in our collection efforts through the review of our processes and through ensuring that our team is and continues to receive regular training. We have reached out to the IRS to assist us with collections training as they set the standard in terms of collections. In the meantime, we are working to leverage our in-house technical expertise by having our senior level members conduct our trainings.

We have met with and are grateful to Attorney General Leevin Camacho for his and his team's willingness to assist us in our efforts to bring taxpayers into compliance and we will be referring cases to the office of the Attorney General in the near future. In addition to collections, we are also working to develop a standard of excellence in our customer service. In particular, we recognize there is a need to address our long lines and our phone system. Our team has been tasked with reviewing these areas. In the Driver's License Division, we will be temporarily opening up on Saturdays in the month of March to address the increase in the demand for real IDs. In addition to this, our team has also been tasked with working on the development and implementation of a call center so we can better service our people. Because of the vast amount of services, we provide, we believe data is critical in the management of our organization. We are currently working to establish a data analytics team so that we will be able to develop performance measures and work to manage our operations utilizing those measures. Part of the team's responsibilities will also be to work to use technology, in particular automation, to streamline what we do.

My mother was my best friend and probably the best person I knew, excuse me. She and my husband basically had the same mantra which is to work to make a positive difference in everyone

you meet. She would always say to me God never fails us staff, and although I am not at the point where I can say that my mother's death is a blessing, I believe that there are lessons to be learned from her passing. My mom's death taught me about the true volatility of life, you can be here one minute and be gone the next, so I do my best every day to appreciate every moment that I have, every person who comes my way, and to live the best life that I can. Most importantly, I have learned that when you have the opportunity as I have right now to make a positive difference in the lives of so many, to take that opportunity head-on. In closing, I would like to say thank you again for your time and consideration and I ask you for your support of my nomination so I can truly make a difference, not just for our DRT family and for our government but for our people and for our island. Thank you so much, *Un Dangkulu Na Si Yu'us Ma'ase*, Dafne Mansapit Shimizu.

Chairperson Perez: I just want to acknowledge that I understand the Herculean task that you have before you and my door is open and I do want to work closely with you. I understand that Department of Revenue and Taxation is deeply in need of resources and we're here to work with you at this time, thank you.

Dafne Shimizu: Thank you senator.

Chairperson Perez: At this time, I would like to recognize my colleagues, Senator Mary Torres Senator Louise Muna, Senator James Moylan and Senator Kelly Marsh Taitano, thank you for joining me today. I would like to open up the floor to my colleagues if they have any comments or questions for Ms. Dafne Shimizu starting from the far-left.

Senator Marsh Taitano: *Hâfa adai* and *Si Yu'os ma'âse'*, I see it's quite a packed house here today so it's good to see everybody coming out. We've been going through quite a few of these confirmation hearings and it's a very positive note overall. We're seeing well qualified individuals such as yourself and we're very much looking forward to all the work that's going to be happening. We realize that there are a lot of issues to be contending with and so it's that much more important that we have such qualified dedicated people and I've looked through your packet. There are so many letters of support. It's very reassuring that you are well equipped to handle the task ahead of you. So, with all of that support that I see here and the testimony that I've heard from you I'm very supportive of your nomination *Si Yu'os ma'âse'*.

Senator Moylan: Thank you Dafne. Wow, I looked through your resume, it's like I see controller controller, controller, controller, that's awesome. I think you're perfect there for the position at Rev and Tax. I know there's a lot of learning curve to go through but that's what we need at DRT, a controller and to get our collections under control. So, I'm looking forward to that. I can see you're going to be missed at your private enterprise there, President Jim Mac, StayWell, is it's like the sunshine is gone you know but you're going to be truly missed there. West Cassidy is also talking highly about you as well. If I wasn't sitting behind this desk, I probably write a letter too for you so it's really exciting. I like what Bob Steffy had to say also in regard to customer service and you had that as well. Your experience in private enterprise I think to make a difference in the atmosphere at that department. I think they'll be looking at you and probably smiling a lot more when I come to pay my taxes over there too. Otherwise Dafne you're right, a small business, you know I'm a small business advocate and from your experience there with your grandparents experience as well. That's my passion and I'm going to be working closely with you on different bills to help our small businesses grow, so I'm going to be working closely with you. Especially

we were talking a little bit on that one stop and know you have some tests and wanting to come up for that. So, I'm looking forward to that as well. So, congratulations especially on welcoming your new family member to your wonderful family here. So, thank you and I'm looking forward to working with you. Thank you so much Dafne.

Dafne Shimizu: Thank you senator and thank you for your support.

Chairperson Perez: Thank you Senator Moylan, Senator San Agustin.

Senator San Agustin: Thank you madam Chair, Dafne thank you for accepting the nomination. Let me start off with that and I can tell you have tough skin because you're married to Shimizu and I'm Shimizu. I know you got to, I see John in the back, my cousin saying yes, she's got tough skin and especially when Senator Moylan says her controller, that I got my Uncle Frankie. I know your dad, you know, you better do right, and your mom would have said the same thing and you know Dafne being a former employee of Revenue and Tax. There are many changes that I know, and I look for you to accomplish and we've spoken since your appointment or even before that. So as the oversight on the Office of Finance and Budget and Appropriation. I look forward to seeing more money coming in so that we can help the people of Guam and make sure that the government is more stable. You can expect and you will get my support on your nomination all right, thank you.

Dafne Shimizu: *Si Yu'os ma'åse'* Senator San Agustin.

Chairperson Perez: Senator, thank you Senator San Agustin, Senator Therese Terlaje.

Senator Terlaje: Thank you all for your testimony and for being here this morning, it's great to see the support for this nominee and Dafne thank you for accepting this position. It's a very tough one and we're looking for. There's a lot of pressure on you for results and I want to applaud you for your priorities, the enforcement of taxes, the tax laws, the collection of revenues and excellence in customer service. Its, I have to say we all know that Department of Revenue and Taxation is really takes the brunt of criticism in the government from the business sector from all sectors really from everyone because of these things and so I'm hoping this new start will you know help the Department of, the whole department highlight its hard work and its successes because sometimes those get overlooked of all the criticism so I am very optimistic. I just want to make sure so you have a couple businesses listed here and in your financial interest is there anything here that you think might become a conflict in your position now?

Dafne Shimizu: No, I actually don't actively practice and so you know really, it's only when my family and my friends asked me and I really can't turn them down but I don't actively practice and so that's something that at least at this time. I'm working to not actively practice so I don't believe that there's any going to be any issue.

Senator Terlaje: All right and then um I noted that yeah there's so much testimony in support and it's there's testimony from the insurance industry even your competitors and there's a testimony from the accounting industry and those are really very valuable and I just wanted to ask. I know you've only been in place for about a month and a half but at this point you know at the end of March fiscal year 2019, funding for Medicaid appropriations will be exhausted and Guam may be forced to give up you know their Affordable Care Act grant money and the approximately forty

million dollars because of the lack of matching funds and you know there's so many other things. GMH their roof and all the other things that the fix has been said to be collections right and so I just wanted to ask if at this point, do you have any and at the end of the last session or those the last few sessions that the previous legislature had, the Department of Revenue and Taxation had come in and give us estimates of how much we really could reasonably expect to collect and so I guess I wanted to ask you if you've been able to look at those and if you've you have any opinion on whether you know, we are going to be able to collect additional revenues and how much above the current revenue projections for FY 2019. I'm sure in 2020 yes but I guess I'm curious do you think that we might see anything sooner than 2020.

Dafne Shimizu: Well I can say that what we've done over the last 30 or 40 plus days is really to look at our collections and our receivables and I think it would be, it's a little bit too early for me to be able to say really how much we're going to be able to increase. I am proud to say that we have some cases that will be referred. I'm proud to say as well that in the enforcement side we're actually going to be working to enforce on Airbnb, so in the next couple weeks and I'm very proud of a lot of the successes that our team has worked on. Our team is so hard-working, and we have a lot of great institutional knowledge. I wish that I could tell you really how much you know; our goal right now is pretty general. It's really that we want to come in over what has been projected for this year but in terms of exactly how much senator I'm sorry at this time that's not something I can say.

Senator Terlaje: All right I appreciate that and um yes and I'm glad you pointed out the enforcement aspects and that's another thing and I think you coming to this agency is going to bring some trust and I mean you know additional trust to the employees that have, they have the hardest job on Guam is to go and do the enforcement on tax collections and business licensing and so I very much appreciate your willingness to do that. I just want it to note for my colleagues Dafne was a student at Notre Dame High School, she was a mock trial team when I was a coach there and I always told her go to law school you would be excellent an excellent lawyer and she probably did way better than that *Si Yu'os ma'åse'*.

Dafne Shimizu: *Si Yu'os ma'åse'* Senator Terlaje.

Chairperson Perez: Thank you Senator Terlaje, Senator Torres.

Senator Torres: *Håfa adai* Dafne, you know the people that have come out to support you speaks volumes of you. Certainly you are well, superbly qualified for this job and have excellent experience behind you but what I think is most notable about you is you have a sense of mindfulness and humility and a lot of us are looking, the island of Guam, when by say us, are looking for a director who can bring fairness and justice to all those taxpaying residents of our island and I see you as an asset to this agency and I believe we are quite fortunate that you were willing to step up and accept the appointment by the Governor. I wish you well. I certainly think you're going to sell through without any problem in your confirmation and I know that you will you will do well in your position because you have the grounded-ness and the foundation not only from your family but all those who have worked with you and alongside you to ensure that you succeed. I wish you the best and *Si Yu'os ma'åse'* for stepping up and accepting this and as my colleague Senator Terlaje pointed out the key word here is trust and I think a lot of us are looking for a Director in a very critical agency at a very critical time in Guam's history where we can trust

that you will not only enforce the tax laws of Guam but that you will bring a sense of justice and fairness in the community. So, *Si Yu'os ma'åse'* for that.

Dafne Shimizu: *Si Yu'os ma'åse'* Senator Torres.

Chairperson Perez: Thank you Senator Torres, Senator Louise Muña.

Senator Muna: Good morning Dafne and *håfa adai* to your family. Thank you so much for all of them, I'm sure for being here today and I know that you're definitely going to need them throughout this journey if you're lucky enough to get confirmed and I'm sure you will. I did get a lot of phone calls throughout the week in support of your confirmation today. So, I just wanted to let you know that there's a lot of people out there that are standing behind you and encouraging us to support you for this this journey that you're on and when you started talking about your mom I said don't look at Dafne because I know we're going to start crying and it's going to turn into a crying fest but I've known your dad and your mom for a long time. Your dad and I were co musicians in *Taotaotano* and *Lina'la* back in the day and so I had a chance to watch him you and your sister grow up as well. So, I want you to know that I do know your family and I know that you're very well loved and even though your mom's not here she's just take that longing for her and make it be your strength to guide you through this process. I think also in in terms of your private sector knowledge and your expertise I think it's going to be very beneficial to revenue and tax and I think you being in there now will bring a fresh perspective and fresh mind, fresh eyes and a great heart. So, you have my support, thank you Dafne.

Dafne Shimizu: *Si Yu'os ma'åse'* Senator Muña.

Chairperson Perez: I also want to add that there are people here that provided testimony and, in your support is overwhelming as well. Some of the names are Chen Mack, President CEO Staywell, West Cassidy, General Manager/CEO Pacific Indemnity, Michael B. Brown, Frank Campillo, Sandra McKeever, Laurie Palomo, Julie Cruz, George Tyquienco and I'm sure there many others that aren't here today. So, I really appreciate you being here and thank you for accepting this nomination and we're you know with communities this be here to support you *Si Yu'os ma'åse'*.

Dafne Shimizu: *Si Yu'os ma'åse'* Senator Perez thank you very much.

Chairperson Perez then adjourned the confirmation hearing for **Ms. Dafne Shimizu.**

Written Testimonies:

- Dafne Shimizu, *Nominee, Acting Director of Department of Revenue and Taxation.*
- Chen Y. Mack, *President and CEO, StayWell Insurance*
- Michael B. Brown
- West Cassidy, *General Manager and CEO, Pacific Indemnity Insurance Company*
- Robert J. Jacob, *Partner, Calvo Fisher and Jacob LLP*
- Joseph T. Duenas
- Felix J. Campillo, *Health Plan Administrator, Calvo's Select Care*

- Robert J. Steffy, *C.P.A.*
- John R. Onedera, *Country Managing Partner, Ernst and Young LLP*
- Joseph F. Camacho, *Guam Taxpayer*
- Angelita Mendiola, *Retired GDOE Administrator*
- Sandra McKeever, *CEO and President, Asia Pacific Financial Management Group*
- Franklin P. Arriola, *Chief of Staff, former Governor Eddie Baza Calvo*
- Barbara Paulino, *Former Guam Educator*
- John J. Rivera, *Assistant Professor of Public Administration, University of Guam*
- Cynthia V. Ecube, *Attorney*

III. FINDINGS AND RECOMMENDATION

The Committee on Environment, Revenue and Taxation, and Procurement finds the following on the appointment of **Ms. Dafne Shimizu**:

- Dafne Shimizu received overwhelming support for her nomination for the Director of the Department of Revenue and Taxation.

The Committee on Environment, Revenue and Taxation, and Procurement hereby reports on the appointment of **Ms. Dafne Shimizu** to serve as **Director** of the **Department of Revenue and Taxation** with the recommendation to do confirm.



OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, and Procurement

I MINA'TRENTAI SINGKO NA LIHESLATURAN GUÁHAN

35TH GUAM LEGISLATURE

COMMITTEE VOTE SHEET

**Nomination of
Dafne Shimizu
to serve as Director, Department of Revenue and Taxation
To serve at the pleasure of the Governor**

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>Sabina Flores Perez</i> 3/11/2019	✓				
VICE SPEAKER TELENA CRUZ NELSON Vice Chairperson	<i>Telen</i> 3/11/19	✓				
SENATOR THERESE M. TERLAJE Member	<i>TMS</i> 3/11/19	✓				
SPEAKER TINA MUÑA BARNES Member						
SENATOR KELLY G. MARSH (TAITANO), Ph.D. Member	<i>K Marsh</i> 3/11/19	✓				
SENATOR TELO T. TAITAGUE Member	<i>Telo</i> 3/11/19	✓				
SENATOR MARY CAMACHO TORRES Member	<i>Melba</i> 3/11/19	✓				