

I Mina'trentai Siette Na Liheslaturan Guåhan
APPOINTMENTS

DOCUMENT NO.	APPOINTEE	POSITION	AGENCY	APPT. DATE	TERM LENGTH	DATE REFERRED	COMMITTEE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	SESSION DATE	DATE CONFIRMED	NOTES
37GL-24-1783	Cynthia V. Ecube, Esq.	Member	Guam Board of Equalization	3/6/24	Four (4) Years (From Date of Confirmation)	3/13/24	Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics, Research, and Planning	5/7/24 1:00 p.m.	5/17/24 1:42 p.m.			



OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, Labor, Procurement,
and Statistics, Research, and Planning

I Mina'trentai Siette Na Liheslaturan Guåhan • 37th Guam Legislature

May 16, 2024

The Honorable Therese M. Terlaje

Speaker

I Mina'trentai Siette Na Liheslaturan Guåhan

163 Chalan Santo Papa

Hagåtña, Guam 96910

VIA: The Honorable Chris Barnett

DB

Chairperson, Committee on Rules

RE: Committee Report on the Executive Reappointment of Cynthia V. Ecube, Esq. to serve as a Member of the Board of Equalization.

Håfa Adai Speaker Terlaje,

Transmitted herewith is the Committee Report on the **Executive Reappointment of Cynthia V. Ecube, Esq.** to serve as a **Member** of the **Board of Equalization** who was referred to the Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics, Research, and Planning.

Committee votes are as follows:

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



COMMITTEE ON RULES

Received:
May 16, 2024 3:10 p.m.
Beatrice Cruz

Si Yu'os ma'åse',

Sabina Flores Perez

Sabina Flores Perez

Senator, *I Mina'trentai Siette Na Liheslaturan Guåhan*



OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, Labor, Procurement,
and Statistics, Research, and Planning

I Mina'trentai Siette Na Liheslaturan Guahan • 37th Guam Legislature

COMMITTEE REPORT

Nomination of Cynthia V. Ecube, Esq.

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

**To serve four (4) years from
the date of confirmation**



OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, Labor, Procurement,
and Statistics, Research, and Planning

I Mina'trentai Siette Na Liheslaturan Guåhan • 37th Guam Legislature

May 14, 2024

MEMORANDUM

To: **All Members**
Committee on Environment, Revenue and Taxation, Labor, Procurement, and
Statistics, Research, and Planning

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

Subject: **Committee Report on the Reappointment of Cynthia V. Ecube, Esq.**

Håfa Adai,

Transmitted herewith for your consideration is the Committee Report on the reappointment of **Cynthia V. Ecube, Esq.** to serve as a **Member** of the **Board of Equalization**.

This report includes the following:

- COR Referral Memorandum of the Appointment
- Appointment Letter to the Speaker from *I Maga'hågan Guåhan*
- Appointment Packet and Supporting Documents from *I Maga'hågan Guåhan*
- Notices of Public Hearing
- Public Hearing Agenda
- Public Hearing Sign-in Sheet
- Submitted Written Testimonies & Supporting Documents
- Committee Vote Sheet
- Committee Report Digest

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.



COMMITTEE ON RULES

Senator Chris Barnett, Chairperson
I Mina'trentai Siette Na Liheslaturan Guahan
37th Guam Legislature

March 13, 2024

To: **Joaquin P. Taitague**
Clerk of the Legislature

Attorney Darleen Hiton
Legislative Legal Counsel

From: **Senator Chris Barnett** 
Chairperson, Committee on Rules

Subject: **Referral of Reappointment**

Håfa Adai yan Biba Guahan!

As per my authority as Chairperson of the Committee on Rules and subject to §9.01, Rule IX of our Standing Rules, I am forwarding the referral of the following reappointment:

Appointee: **Cynthia V. Ecube, Esq.**
Position: **Member**
Term Length: **Four (4) Years (From Date of Confirmation)**

Please refer the following document:

“**Doc. No. 37GL-24-1783** – Office of the Governor – Reappointment and Supporting Documents for Cynthia V. Ecube, Esq., Member, Guam Board of Equalization.”

Ensure the reappointment is referred to the Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics, Research, and Planning chaired by Senator Sabina Flores Perez. I also request that the same be forwarded to Management Information Services (MIS) for posting on our website.

Should you have any questions or concerns, please feel free to contact Kamarin J.A. Nelson, Committee on Rules Director at 671-472-2461.



Note that the Legislature has taken steps to ensure that any protected personal identifying information has been redacted or excluded in whole or in part in order to protect the privacy of any individuals whose information has been included as part of this transmittal.

LOURDES A. LEON GUERRERO
GOVERNOR



JOSHUA F. TENORIO
LT. GOVERNOR

UFISINAN I MAGA'HÅGAN GUÅHAN
OFFICE OF THE GOVERNOR OF GUAM

March 6, 2024

Doc Type: **37GL-24-1783**
OFFICE OF THE SPEAKER
THERESE M. TERLAJE

Honorable Therese M. Terlaje
Speaker
I Mina'trentai Siette Na Liheslaturan Guåhan
37th Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96932

MAR 12 2024
Time: **3:30 pm**
Received: *[Signature]*

3:30 pm [Signature]

RE: Board Reappointment

Håfa Adai Madame Speaker:

By virtue of the authority vested in me pursuant to the Organic Act of Guam, 11 GCA § 24501, and all other applicable laws, I am pleased to transmit the following reappointment and supporting documents:

- APPOINTEE: Cynthia V. Ecube, Esq.
- POSITION: Member, Guam Board of Equalization
- TERM LENGTH: **Four (4) Years (From Date of Confirmation)**

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

Senseramente,

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



37GL-24-1783
Messages and Communications
RECEIVED
Committee on Rules
March 12, 2024
9:17 p.m.

Beatrice Cruz

cc: *Honorable* Joshua F. Tenorio, Lt. Governor of Guam

LOURDES A. LEON GUERRERO
GOVERNOR



JOSHUA F. TENORIO
LT. GOVERNOR

UFISINAN I MAGA'HĀGAN GUĀHAN
OFFICE OF THE GOVERNOR OF GUAM

March 6, 2024

CYNTHIA V. ECUBE, ESQ.

Håfa Adai Attorney Ecube:

Pursuant to my authority under the Organic Act of Guam, 11 GCA § 24501, and all other applicable laws, I am reappointing you to serve as a:

MEMBER, GUAM BOARD OF EQUALIZATION
Term Length: Four (4) Years (From Date of Confirmation)

Your reappointment is a testament to your commitment to public service and your faithful execution of the great responsibilities that this position requires. I am confident that you will continue to fulfill your duties in a professional manner for others to follow. On behalf of the people of Guam, I extend my gratitude for your continued service in this important role.

As you are aware, this reappointment is subject to the advice and consent of *I Liheslaturan Guåhan*.

Should you have any questions, please contact Jean Taitano with the Office of the Governor at (671) 473-1121.

Senseramente,

A handwritten signature in blue ink, appearing to read "Lourdes A. Leon Guerrero".

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

cc: *Honorable* Joshua F. Tenorio, Lt. Governor of Guam
Chairperson, Guam Board of Equalization
Marie P. Lizama, Acting Director, Department of Revenue & Taxation

LOURDES A. LEON GUERRERO
Governor

JOSHUA F. TENORIO
Lieutenant Governor



OFFICE OF THE GOVERNOR OF GUAM Nomination and Appointment Information Sheet

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

NOMINEE INFORMATION

Last Name ECUBE	First Name CYNTHIA	Middle Initial V
Mailing Address [REDACTED]		Apartment/Unit #
City [REDACTED]	State [REDACTED]	Zip Code [REDACTED]
Phone [REDACTED]	E-mail Address [REDACTED]	
Position to which Appointment is Made Member, Guam Board of Equalization		
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 Academy of Our Lady of Guam	1976 - 1980	High School Diploma	1980
College University of Minnesota, Mineappolis, MN	1982 - 1985	BA	1985
Graduate School Hamline University School of Law, St. Paul, MN	1987 - 1990	JD	1990
Other Degree			

EMPLOYMENT HISTORY

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

Previous Employer and Mailing Address Barcinas Law Office Hagatna, Guam	Position Title Senior Associate Attorney
	Dates Held 2000 - 2003

Previous Employer and Mailing Address Cabullido & Brooks, LLP	Position Title Senior Associate Attorney
	Dates Held 1993 - 2000

Previous Employer and Mailing Address Office of the Attorney General Government of Guam	Position Title Law Clerk/Asst. Attorney General
	Dates Held 1990 - 1992

Previous Employer and Mailing Address	Position Title
	Dates Held

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		Position Title	
Address	Phone No.	Dates Held	

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

TRAINING

INSTITUTE/SEMINARS/ON-THE-JOB TRAINING	DATE
On-going continuing legal education training	1991 - Present
with the Guam Bar Association, the District Court of Guam and	
the Judiciary of Guam	

AWARDS

List all educational, professional, civic awards, and recognition for public service:
Cristobal Duenas Award (District Court), 2015

PROFESSIONAL INVOLVEMENT

List involvement on a local/national/international level. List organizations, activities participated in, and offices held:
Past President, Guam Bar Association, 2009 -2015 Ninth Circuit Representative (District Court of Guam), 2018 - 2023 Advisory Board Chairperson, AOLG, 2016-Present

COMMUNITY / CIVIC INVOLVEMENT

List organizations, activities participated in, and offices held:

Please see attached Bio-Data Information and Resume.

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:

LOURDES A. LEON GUERRERO
Governor

JOSHUA F. TENORIO
Lieutenant Governor



OFFICE OF THE GOVERNOR OF GUAM

Statement of Financial Interests

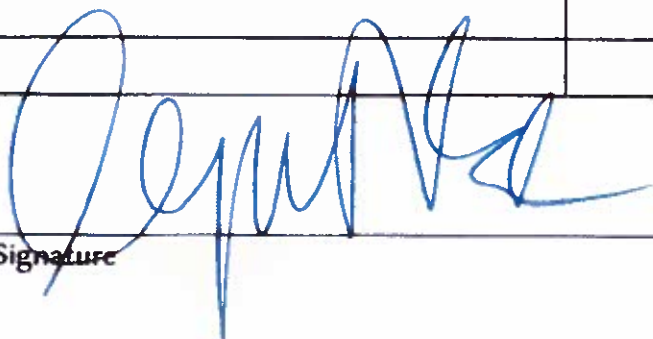
(Required by 4 G.C.A. §13104.1)

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

FROM: Cynthia V. Ecube

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

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

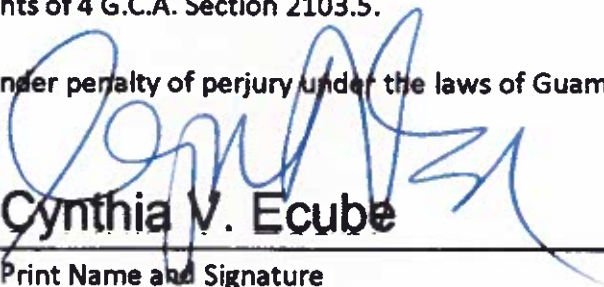

Signature

3/5/24
Date


AFFIDAVIT / DECLARATION UNDER PENALTY OF PERJURY

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

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


Cynthia V. Ecube

Print Name and Signature



Date

LAW OFFICE OF CYNTHIA V. ECUBE, ESQ.

A Professional Corporation

Telephone No.: [REDACTED]; Telecopier No.: [REDACTED]

Email address: [REDACTED]

BIO-DATA INFORMATION

CYNTHIA VILLAFLORES ECUBE, born in Manila, Philippines, July 31, 1962; Admitted to practice with the Guam Bar Association in 1991; Admitted to practice in the District Court of Guam & Ninth Circuit Court of Appeals in 1992; Admitted to the Supreme Court of the United States of America, 2012; District Court of Guam Lawyers' Representative Coordinating Committee Representative for the Ninth Circuit, 2018 to 2023; Member of the Investigative Disciplinary Committee under the Lawyer Disciplinary Enforcement and Disability Proceedings (GRLDEDP) and Comprehensive Lawyer Regulatory System, Guam Bar Association, 2021 to present; Panel Member for Selection of Federal Public Defender, District of Guam, 2022 to 2023. Investigative Panel Member, Ethics Committee for Guam Bar Association, 2018 to 2021; Panel Member for Committee on Selection of Federal Magistrate Judge, 2020 - 2021; Board of Trustee Member, Public Defender Service Corporation, 2020 to 2023; Past President, Guam Bar Association, 2009 to 2015; Past Vice-President of the Guam Bar Association, January 2001 to March 2009; Programs & Public Relations Chairman, Guam Bar Association, 1997 to 2001. Member, Committee on Discipline, District Court of Guam, 1997 to 2004; Panel Member, Criminal Justice Association, 1996 to Present. Chairman of Standing Committee, Criminal Justice Association Panel, 2004 to 2006. Panel Member, Committee on Selection of Federal Magistrate Judge, 2002 to 2003. Panel Member, Committee on Selection of Federal Public Defender, District of Guam, 2003; Panel Member, Sub-Committee on Proposed Revisions to Guam Rules of Civil Procedure for the Superior Court of Guam, 2004; Administrative Hearing

Officer for the Superior Court of Guam, 2004 to 2012. Former Mediator, International Arbitration Center, 2006 to 2008.

Academic Education: University of Minnesota, Minneapolis, MN (B. A., 1985); Hamline University School of Law, St. Paul, MN (Juris Doctor, 1990); Sigma Nu Phi Fraternity, Member.

Employment History: Law Office of Cynthia V. Ecube, P. C., 2003 to Present; Sr. Associate, Barcinas Law Office, 2002 to January 2003; Associate, Barcinas & Terlaje, P. C., 2000 to 2002; Sr. Associate, Carbullido & Brooks, LLP, formerly Carbullido Bordallo Brooks, LLP & Carbullido & Pipes, P. C., 1993 to 2000; Assistant Attorney General, Guam, 1991 to 1993.

Other Professional Memberships: American Bar Association. **Practice Areas:** Civil Litigation; Family and Domestic Law; Corporation, Contracts and Business Law, Commercial Law; Wills & Estate Planning Law; Probate Law; Real Property Transactions & Real Estate Law; Administrative/Employment Law; Foreclosure Proceedings; Land Registration and Criminal Law.

Other Associations: Chairman, Board of Equalization (Dept. of Revenue & Taxation) 2004 to Present; Member, Guam Chinese Chamber of Commerce Association, 2006 to Present; Chairman, Academy of Our Lady of Guam Advisory Board, 2014 to Present; Member, Guam Worker's Compensation Board, 2012 to 2020.

Professional Awards and Accomplishments: Recipient of the 2015 District Court of Guam Cristobal C. Duenas Excellence Award; Law Week Committee Member with Guam Bar Association, 2009 to present.

CYNTHIA VILLAFLORES ECUBE, ESQ.

[Redacted]

Phone No. [Redacted]

Email Address: [Redacted]

PRACTICE AREAS: Corporation Law, Contracts, Commercial Law, Wills, Estate Planning, Probate, Civil Litigation, Real Property Transactions and Litigation, Creditor Collection Proceedings, Foreclosure Proceedings, Land Registration Proceedings, Criminal Defense, and Domestic and Family Law.

BAR ADMISSIONS: Guam, 1991; Federal District Court, 1992; U. S. Court of Appeals, Ninth Circuit, 1992; United States of America Supreme Court, 2012.

PROFESSIONAL ORGANIZATIONS: Guam Bar Association, 1991, Member; President, Guam Bar Association, 2009 to 2015; Vice-President, Guam Bar Association, January 2001 to Present; Committee on Discipline, Federal District Court, Member 1997 to Present; Criminal Justice Association, Chairman 2004 and Member since 1996 to Present; Committee on Selection of Federal District Court Magistrate Judge, Panel Member 2002; Standing Committee for the Criminal Justice Association Panel, Member 2002; Committee on Selection of Federal Public Defender, District of Guam, Member, 2003; American Bar Association, Member (Refer to Bio-Data).

WORK EXPERIENCE:

February 1, 2003 to Present
LAW OFFICE OF CYNTHIA V. ECUBE, ESQ.
A Professional Corporation

Principal/Solo Practitioner

[Redacted]

Conduct general practice of law relating to areas of Corporation law, Contracts, Trusts, Wills, & Probate Matters, Real Property Transactions, Civil Litigation, Public Contracts, Foreclosure Proceedings, Land Registration, Labor and Employment law, Administrative law, Creditor Collection Proceedings, Criminal Defense in the Superior Court of Guam and Federal District Court, Juvenile Defense, and Family Law (Including but not limited to Domestic, Custody/Visitation, Child Support, Guardianship, & Adoption Matters); Handle Court

appointed representation as Guardian Ad Litem in Special Proceedings; Conduct legal research and discovery in the above-related areas; Prepare and conduct litigation in civil and criminal matters, which include jury and bench trials; Prepare and draft legal memoranda, legal briefs, and motions; Assist in incorporating Guam domestic corporations and foreign corporations; Interview and assist private clients in legal matters relating to the areas of general practice of law; Primarily responsible for the management and supervision of all staff relating to the legal practice, organize and supervise all matters relating to financial, accounting, personnel, and administration relating to the law practice.

November, 2002 to January 2003
Barcinas Law Offices
A Professional Corporation
192 Archbishop F. C. Flores Street
2nd Floor, Perez Building,
Hagåtña, Guam 96910

Associate Attorney

Conduct general practice of law relating to areas of Corporation law, Contracts, Trusts, Wills, & Probate Matters, Real Property Transactions, Civil Litigation, Public Contracts, Foreclosure Proceedings, Land Registration, Creditor Collection Proceedings, Criminal Defense in the Superior Court of Guam and Federal District Court, Juvenile Defense, and Family Law (Including but not limited to Domestic, Custody/Visitation, Child Support, Guardianship, & Adoption Matters); Handle Court Appointed representation as Guardian Ad Litem in Special Proceedings; Conduct legal research and discovery in the above-related areas; Prepare and conduct litigation in civil and criminal matters, which include jury and bench trials; Prepare and draft legal memoranda, legal briefs, and motions; Assist in Incorporating Guam Corporations and Foreign Corporations; Interview and assist private clients in legal matters relating to the areas of general practice of law.

October, 2000 to October, 2002
Law Offices Barcinas & Terlaje
A Professional Corporation
Union Bank Building, Suite 216
194 Hernan Cortes Avenue
Hagåtña, Guam 96910

Associate Attorney

Conduct general practice of law relating to areas of Corporation law, Contracts, Trusts, Wills, & Probate Matters, Real Property Transactions, Foreclosure Proceedings, Land Registration, Creditor Collection Proceedings, Criminal Defense in the Superior Court of Guam and Federal District Court, Juvenile Defense, and Family Law (Including but not limited to Domestic, Custody/Visitation, Child Support, Guardianship, & Adoption Matters); Handle Court

Appointed representation as Guardian Ad Litem in Special Proceedings; Conduct legal research and discovery in the above-related areas; Prepare and conduct litigation in civil and criminal matters, which include jury and bench trials; Prepare and draft legal memoranda, legal briefs, and motions; Assist in Incorporating Guam Corporations and Foreign Corporations; Interview and assist private clients.

July, 1992 to October, 2000

Senior Associate Attorney

Law Offices of Carbullido & Brooks LLP
(Formerly known as Carbullido Bordallo & Brooks LLP
and Carbullido, Pipes, & Bordallo P. C.)
251 Martyr Street, Suite 101
Hagåtña, Guam 96910

Conducted general practice of law relating to areas of Corporation law, Contracts, Trusts, Wills, & Probate Matters, Real Property Transactions, Foreclosure Proceedings, Land Registration, Creditor Collection Proceedings, Criminal Defense in the Superior Court of Guam and Federal District Court, Juvenile Defense, Administrative Proceedings, and Family Law (Including but not limited to Domestic, Custody/Visitation, Child Support, Guardianship, & Adoption Matters); Handled Court Appointed representation as Guardian Ad Litem in Special Proceedings; Conducted legal research and discovery in the above-related areas; Prepared and conducted litigation in civil and criminal matters, which included jury and bench trials; Prepared and drafted legal memoranda, legal briefs, and motions; Assisted in Incorporating Guam Corporations and Foreign Corporations; Prepared and drafted Civil and Criminal Appellate Briefs to the Ninth Circuit; Interviewed and assisted private clients.

December, 1991 to July, 1992

Assistant Attorney General

Office of the Attorney General
Civil Division
Judiciary Building
West O' Brien Drive,
Hagatna, Guam 96910

Conducted legal research and drafted Petitions/Complaints regarding Land Registration and Condemnation Proceedings in The Superior Court of Guam and the Federal District Court on Behalf of the Territory of Guam; Conducted Discovery and engaged in litigation proceedings relating to Real Property Matters on behalf of the People of Guam.

November, 1990 to July, 1992

Office of the Attorney General
Judiciary Building
West O' Brien Drive
Hagåtña, Guam 96910

Senior Law Clerk

Researched and prepared memoranda and briefs for the Federal Maritime Litigation between the *Government of Guam v. American President Lines, Ltd. And Sea-Land Services, Inc.* Assisted the Attorney General in coordinating and planning meetings with witnesses and government officials involved in the Maritime litigation. Currently assisting Special Assistant Attorneys General, Dorsey and Whitney, with discovery proceedings. Also responsible for assisting Civil Litigation Division with land condemnation and land registration cases. Coordinated and managed land condemnation claims before the District Court of Guam.

June, 1990 to October, 1990

Dorsey and Whitney
Washington, D.C.

Summer Law Clerk

Researched and prepared memoranda and orders pertaining to the Federal Maritime Litigation. Organized file of all documents, orders, and information pertaining to case. Also assisted Washington Counsel for the Commission on Self-Determination in researching and preparing memoranda involving the issue of self-determination for Guam.

May, 1989 to September, 1989

Hennepin County Government Center
Minneapolis, MN

Judicial Clerkship

Researched and prepared memoranda and orders. Observed criminal and civil trials, pre-trial conferences and settlements. Assisted Judge with trial preparation and courtroom procedures.

EDUCATION: Hamline University School of Law, Juris Doctor, 1990; University of Minnesota, Minneapolis, MN, Bachelor of Arts, 1985; College of St. Scholastica, Duluth, MN, attended 1980 to 1982.

WORKSHOPS/

SEMINARS: Women in Business Conference: "Maximizing Business Growth Potential" Speaker on Legal Issues (November, 2008); Wills & Trust Workshop (Sponsored by Realty Partners August 2015)

REFERENCES: Available upon request.



Note that the Legislature has taken steps to ensure that any protected personal identifying information has been redacted or excluded in whole or in part in order to protect the privacy of any individual(s) whose information has been included as part of this transmittal.

Government of Guam

**GUAM POLICE DEPARTMENT
RECORDS & IDENTIFICATION SECTION**

P.O. Box 23909
Guam Main Facility, Guam 96921



March 1, 2024

SUBJECT: CRIMINAL HISTORY RECORD

NAME:	Cynthia Villaflor ECUBE		
DATE OF BIRTH:	[REDACTED]	FINGERPRINT#:	[REDACTED]
<input checked="" type="checkbox"/>	The individual has no record of criminal conviction(s) in the Guam Police Department files that are subject to Guam law.		

*****NOTHING FOLLOWS*****

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

By Direction: TAJ

STEPHEN C. IGNACIO
Chief of Police

The absence of an original GUAM POLICE seal invalidates this police clearance.
REVISED 04/24/2019



SUPERIOR COURT OF GUAM

Guam Judicial Center | 120 West O'Brien Drive | Hagåtña, Guam 96910 | (671) 475-3370 | Fax (671) 475-0078

Name: CYNTHIA VILLAFLOR ECUBE

Driver's License ID #: [REDACTED]

DOB: [REDACTED]

CERTIFICATE OF SEARCH

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

Criminal Cases:
No Cases Found

Civil Cases:

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, Hagåtña, Guam. Hours of operation are Monday - Friday, 9:00 a.m. to 4:00 p.m. Closed Saturdays, Sundays and local/federal holidays. **Court Clearances are Non-Refundable.**

Dated: 03/01/2024

Sophia Santos Diaz
Clerk of Court

By: Jonathan P. Anderson

Deputy Clerk III

Prepared by: Jonathan Anderson



The absence of an
Original Court Seal
Invalidates this
document. 2910



OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, Labor, Procurement,
and Statistics, Research, and Planning

I Mina'trentai Siette Na Liheslaturan Guåhan • 37th Guam Legislature

April 30, 2024

MEMORANDUM

To: All Senators, Stakeholders and Media

Fr: Senator Sabina Flores Perez, Chairperson
Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics, Research,
and Planning

Subject: **1st Notice of Confirmation Hearing and Public Hearing: Tuesday, May 7, 2024, 1:00 p.m.**

The Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics, Research and Planning will be conducting a confirmation hearing and public hearing on **Tuesday, May 7, 2024, 9:00 a.m.** The hearings will take place in the Guam Congress Building, Public Hearing Room. The agenda is as follows:

1:00 p.m.

The Executive Appointment of Marie P. Lizama to serve as the Director of the Department of Revenue and Taxation

The Executive Appointment of Cynthia V. Ecube, Esq. to serve as a Member on the Board of Equalization.

2:00 p.m.

Bill No. 265-37 (COR) – Therese M. Terlaje - AN ACT TO PROVIDE TAX RELIEF TO PROPERTY OWNERS OF R1 AND A ZONES BY DEFERRING INCREASES IN PROPERTY TAX ASSESSMENT RESULTING FROM THE 2024-2025 ISLAND-WIDE PROPERTY REVALUATION.

Bill No. 266-37 (COR) – Therese M. Terlaje - AN ACT TO IMPLEMENT A GRADUAL PROPERTY TAX INCREASE FOR R1 AND A-ZONE PROPERTIES FOLLOWING THE 2024-2025 ISLAND-WIDE REAL PROPERTY REVALUATION TO MAINTAIN AFFORDABILITY AND STABILITY IN HOUSING AND FOOD.

Those interested in participating, please confirm your attendance by contacting the Office of Senator Sabina Flores Perez via email at office@senatorperez.org or via phone at (671) 989-2968, no later than **Friday, May 3rd, 2024**, for further guidance.

Testimonies should be addressed to Senator Sabina Flores Perez, Chairperson, and will be accepted via hand delivery to our mailbox at the Guam Congress Building at 163 Chalan Santo Papa, *Hagåtña*, Guam 96910, or via email to office@senatorperez.org, no later than **4:00pm, Tuesday, May 14th, 2024**. In compliance with the Americans with Disabilities Act, individuals requiring special accommodations or services should contact the Office of Senator Sabina Flores Perez at (671) 989-2968. The hearing will broadcast on local television, GTA Channel 21, Docomo Channel 117 and stream online via *I Liheslaturan Guåhan*'s live feed on YouTube. A recording of the hearing will be available online via Guam Legislature Media on YouTube after the hearing. We look forward to your participation!



Evan San Nicolas <evan@senatorperez.org>

1st Notice of Confirmation Hearing and Public Hearing: Tuesday, May 7, 2024, 1:00 p.m.

1 message

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

Tue, Apr 30, 2024 at 8:00 AM

To: phnotice@guamlegislature.org

Bcc: evan@senatorperez.org

April 30, 2024

MEMORANDUM

To: All Senators, Stakeholders and Media

Fr: Senator Sabina Flores Perez, Chairperson
Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics, Research, and PlanningSubject: **1st Notice of Confirmation Hearing and Public Hearing: Tuesday, May 7, 2024, 1:00 p.m.**

The Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics, Research and Planning will be conducting a confirmation hearing and public hearing on **Tuesday, May 7, 2024, 9:00 a.m.** The hearings will take place in the Guam Congress Building, Public Hearing Room. The agenda is as follows:

1:00 p.m.**The Executive Appointment of Marie P. Lizama to serve as the Director of the Department of Revenue and Taxation****The Executive Appointment of Cynthia V. Ecube, Esq. to serve as a Member on the Board of Equalization.****2:00 p.m.****Bill No. 265-37 (COR)** – Therese M. Terlaje - AN ACT TO PROVIDE TAX RELIEF TO PROPERTY OWNERS OF R1 AND A ZONES BY DEFERRING INCREASES IN PROPERTY TAX ASSESSMENT RESULTING FROM THE 2024-2025 ISLAND-WIDE PROPERTY REVALUATION.**Bill No. 266-37 (COR)** – Therese M. Terlaje - AN ACT TO IMPLEMENT A GRADUAL PROPERTY TAX INCREASE FOR R1 AND A-ZONE PROPERTIES FOLLOWING THE 2024-2025 ISLAND-WIDE REAL PROPERTY REVALUATION TO MAINTAIN AFFORDABILITY AND STABILITY IN HOUSING AND FOOD.

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and stream online via *I Liheslaturan Guåhan*'s live feed on YouTube. A recording of the hearing will be available online via Guam Legislature Media on YouTube after the hearing. We look forward to your participation!

GovGuam Public Notice Portal

--

Si Yu'os Ma'åse,



**Office of
Senator Sabina Flores Perez**

37th Guam Legislature • *I Mina'Trentai Siette na Liheslaturan Guåhan*
Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics,
Research, and Planning






Tel: (671) 989-2968 | (671) 472-3499

Location: 163 Guam Congress Building, 2nd Floor *Hagåtña*, Guam 96910

Website: www.senatorperez.org

Social Media : [Senator Sabina Flores Perez](#)

5 attachments

-  **1st Public Notice (3).pdf**
172K
-  **Nomination Packet MPL.pdf**
2316K
-  **Nomination Packet CVE.pdf**
2486K
-  **Bill No. 265-37 (COR).pdf**
1026K
-  **Bill No. 266-37 (COR).pdf**
975K



PO BOX 368, HAGATNA, GUAM 96932

T. +1 671.637.KUAM
F. +1 671.637.9865

New Order Revised/Add-On Info. Update

Advertiser Name I Liheslaturan Guahan - 37TH GUAM LEGISLATURE

Address Guam Congress Building
163 Chalan Santo Papa Hagatna, Guam 96910

Point of Contact Office of Senator Sabina Flores Perez

Order Number GL37.R46
Order Entry Date 4.26.24
Customer PO #
Product Code

RECEIVABLES ACCOUNT

X Cash Trade Other

ORDER DESCRIPTION

PRODUCTION INFORMATION

Cart # Title: Length:

FOR INTERNAL PURPOSES ONLY

Media Consultant KUAM

Notary Required YES NO x
Billing Per Spot X Package Trade

Station	Inc Acct	Rate	Start Date	End Date	AbsTime/Prog. Event	Length	Spot Type	Cart #	M	T	W	TH	F	SA	SU	Per Wk	Total #	Total \$	
93.9FM		\$ 153.60	4/30/2024	4/30/2024	07:00-07:30	2:12	COENVIRON: PH: 5DAY NOTICE: 4.30.24 (5.7.24)	8126	0	1	0	0	0	0	0	0	1	1	\$ 153.60
93.9FM		\$ -	4/30/2024	4/30/2024	17:30-17:50	2:12	COENVIRON: PH: 5DAY NOTICE: 4.30.24 (5.7.24)	8126	0	1	0	0	0	0	0	0	1	1	\$ -
93.9FM		\$ 153.60	5/5/2024	5/5/2024	07:00-07:30	2:12	COENVIRON: PH: 48 HOUR NOTICE: 5.5.24 (5.7.24)	8126	0	0	0	0	0	0	1	1	1	1	\$ 153.60
93.9FM		\$ -	5/5/2024	5/5/2024	17:30-17:50	2:12	COENVIRON: PH: 48 HOUR NOTICE: 5.5.24 (5.7.24)	8126	0	0	0	0	0	0	1	1	1	1	\$ -
PROD		\$ 120.00	4/26/2024	4/26/2024	N/A	2:12	COENVIRON: PH: 5 DAY & 48 HOUR NOTICE: 5.5.24 (5.7.24)	8126	0	0	0	0	1	0	0	0	1	1	\$ 120.00
end																			

BILL AS INDICATED

SPECIAL INSTRUCTIONS

ORDER TOTALS

Total Spots 4
Total Dollars \$ 427.20

TV COMMERCIAL FORMAT: We ask that all commercials be formatted to originate in HD 1920x1080 and conform to a 4x3 pillar for Title Safe dimensions for graphics.

RESTRICTIONS: 48-hour deadline is KUAM's quality control to ensure that your advertisement airing meets the highest standards. If there is a rush, KUAM is not responsible for quality and standard concerns on behalf of the client.

PAYMENT IS DUE UPON RECEIPT OF NOTICE. In the event of cancellation of this contract prior to its scheduled expiration date and/or failure to remit payment of invoice[s] within 60 days of invoice date, all spots that have run prior to the cancellation date and/or schedules adhered to will be billed at the Rate Card. Client understands and agrees that a finance charge of 1.5% per month shall accrue on all accounts remaining unpaid one [1] month after invoice date. Client agrees to pay a USD\$25.00 service fee per returned check. If payment is not made as required, KUAM may, its option, without notice or demand payment, declare Client's credit account in default, in which case Client's entire balance[s] that are due and payable will be forwarded for collection. Client agrees to accept all consequences and to pay all costs, including attorney's fees, court fees, court costs and other expenses incurred as deemed necessary by KUAM to settle the account.

NON DISCRIMINATION CLAUSE: KUAM/Pacific Telestations, LLC does not discriminate on the basis of race or ethnicity in the placement, scheduling and completion of purchase of advertising. Any order for advertising that includes any such restriction will not be accepted.

ACCEPTED BY CLIENT

ACCEPTED BY STATION


1st Notice of Confirmation Hearing and Public Hearing: Tuesday, May 7, 2024, 1:00 p.m.

 PRINT

1st Notice of Confirmation Hearing and Public Hearing: Tuesday, May 7, 2024, 1:00 p.m.

PUBLIC HEARING



 **Posted on:** 04/30/2024 08:00 AM

 **Posted by:** Nicky Leann Fernandez, Office Manager

 **Public Hearing Date:** 05/07/2024 01:00 PM

 **Department(s):**
GUAM LEGISLATURE (/notices?department_id=92)

 **Division(s):**
OFFICE OF SENATOR SABINA FLORES PEREZ (/notices?
division_id=265)

 **Notice Topic(s):** PUBLIC HEARING (/notices?topic_id=74)

 **Types of Notice:** PUBLIC HEARING (/notices?type_id=7)

 **For Audience(s):** PUBLIC (/notices?public=1)

 **Share this notice**

April 30, 2024

MEMORANDUM

To: All Senators, Stakeholders and Media

Fr: Senator Sabina Flores Perez, Chairperson
Committee on Environment, Revenue and Taxation, Labor,
Procurement, and Statistics, Research, and Planning

Subject: **1st Notice of Confirmation Hearing and
Public Hearing: Tuesday, May 7, 2024, 1:00 p.m.**

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1:00 p.m.

The Executive Appointment of Marie P. Lizama to serve as the Director of the Department of Revenue and Taxation

The Executive Appointment of Cynthia V. Ecube, Esq. to serve as a Member on the Board of Equalization.

1:00 p.m.

Bill No. 265-37 (COR) – Therese M. Terlaje - AN ACT TO PROVIDE TAX RELIEF TO PROPERTY OWNERS OF R1 AND A ZONES BY DEFERRING INCREASES IN PROPERTY TAX ASSESSMENT RESULTING FROM THE 2024-2025 ISLAND-WIDE PROPERTY REVALUATION.

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4:00 p.m.

Bill No. 269-37 (COR) – Sabina Flores Perez - AN ACT TO ADD A NEW ARTICLE 2 TO CHAPTER 53 TITLE 10 GUAM CODE

NEW ARTICLE 2 TO CHAPTER 33, TITLE 10, GUAM CODE
ANNOTATED, RELATIVE TO STANDARDIZING LABELING AND
TESTING OF BOTTLED WATER.

Those interested in participating, please confirm your attendance by contacting the Office of Senator Sabina Flores Perez via email at office@senatorperez.org or via phone at (671) 989-2968, no later than **Friday, May 3rd, 2024**, for further guidance.

Testimonies should be addressed to Senator Sabina Flores Perez, Chairperson, and will be accepted via hand delivery to our mailbox at the Guam Congress Building at 163 Chalan Santo Papa, *Hagåtña*, Guam 96910, or via email to office@senatorperez.org, no later than **4:00pm, Tuesday, May 14th, 2024**. In compliance with the Americans with Disabilities Act, individuals requiring special accommodations or services should contact the Office of Senator Sabina Flores Perez at (671) 989-2968. The hearing will broadcast on local television, GTA Channel 21, Docomo Channel 117 and stream online via / *Liheslaturan Guåhan's* live feed on YouTube. A recording of the hearing will be available online via Guam Legislature Media on YouTube after the hearing. We look forward to your participation!



OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, Labor, Procurement,
and Statistics, Research, and Planning

I Mina'trentai Siette Na Liheslaturan Guahan • 37th Guam Legislature

May 5, 2024

MEMORANDUM

To: All Senators, Stakeholders and Media

Fr: Senator Sabina Flores Perez, Chairperson
Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics, Research,
and Planning

Subject: **2nd Notice of Confirmation Hearing and Public Hearing: Tuesday, May 7, 2024, 1:00 p.m.**

The Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics, Research and Planning will be conducting a confirmation hearing and public hearing on **Tuesday, May 7, 2024, 1:00 p.m.** The hearings will take place in the Guam Congress Building, Public Hearing Room. The agenda is as follows:

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OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, Labor, Procurement,
and Statistics, Research, and Planning

I Mina'trentai Siette Na Liheslaturan Guåhan • 37th Guam Legislature

Channel 21, Docomo Channel 117 and stream online via *I Liheslaturan Guåhan*'s live feed on YouTube. A recording of the hearing will be available online via Guam Legislature Media on YouTube after the hearing.



Evan San Nicolas <evan@senatorperez.org>

2nd Notice of Confirmation Hearing and Public Hearing: Tuesday, May 7, 2024, 1:00 p.m.

1 message

Office of Senator Sabina Perez <office@senatorperez.org>
To: phnotice@guamlegislature.org
Bcc: evan@senatorperez.org

Sun, May 5, 2024 at 8:00 AM

May 5, 2024

MEMORANDUM

To: All Senators, Stakeholders and Media

Fr: Senator Sabina Flores Perez, Chairperson
Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics, Research, and Planning

Subject: **2nd Notice of Confirmation Hearing and Public Hearing: Tuesday, May 7, 2024, 1:00 p.m.**

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GovGuam Public Notice Portal

--
Si Yu'os Ma'åse,



**Office of
Senator Sabina Flores Perez**

37th Guam Legislature • *I Mina'Trentai Siette na Liheslaturan Guåhan*
Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics,
Research, and Planning







Tel: (671) 989-2968 | (671) 472-3499

Location: 163 Guam Congress Building, 2nd Floor *Hagåtña*, Guam 96910

Website: www.senatorperez.org

Social Media : [Senator Sabina Flores Perez](#)

6 attachments

-  **2nd Public Notice .pdf**
174K
-  **Bill No. 265-37 (COR).pdf**
1026K
-  **Bill No. 266-37 (COR).pdf**
975K
-  **Bill No. 269-37 (COR).pdf**
943K
-  **Nomination Packet MPL.pdf**
2316K
-  **Nomination Packet CVE.pdf**
2486K


2nd Notice of Confirmation Hearing and Public Hearing: Tuesday, May 7, 2024, 1:00 p.m.

 PRINT

2nd Notice of Confirmation Hearing and Public Hearing: Tuesday, May 7, 2024, 1:00 p.m.

PUBLIC HEARING



 **Posted on:** 05/05/2024 08:00 AM

 **Posted by:** Nicky Leann Fernandez, Office Manager

 **Public Hearing Date:** 05/07/2024 01:00 PM

 **Department(s):**
GUAM LEGISLATURE (/notices?department_id=92)

 **Division(s):**
OFFICE OF SENATOR SABINA FLORES PEREZ (/notices?
division_id=265)

 **Notice Topic(s):** PUBLIC HEARING (/notices?topic_id=74)

 **Types of Notice:** PUBLIC HEARING (/notices?type_id=7)

 **For Audience(s):** PUBLIC (/notices?public=1)

 **Share this notice**

May 5, 2024

MEMORANDUM

To: All Senators, Stakeholders and Media

Fr: Senator Sabina Flores Perez, Chairperson
Committee on Environment, Revenue and Taxation, Labor,
Procurement, and Statistics, Research, and Planning

Subject: **2nd Notice of Confirmation Hearing and
Public Hearing: Tuesday, May 7, 2024, 1:00 p.m.**

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OFFICE OF SENATOR SABINA FLORES PEREZ
Chairperson
Committee on Environment, Revenue and Taxation, Labor, Procurement,
and Statistics, Research, and Planning
I Mina'trentai Siette Na Liheslaturan Guåhan • 37th Guam Legislature

AGENDA
PUBLIC HEARING
Tuesday, May 7th, 2024, at 1:00 p.m.
Guam Congress Building, Public Hearing Room

The agenda is as follows:

1:00 p.m.

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The Executive Appointment of Cynthia V. Ecube, Esq. to serve as a Member on the Board of Equalization.

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OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, Labor, Procurement,
and Statistics, Research, and Planning

I Mina'trentai Siette Na Liheslaturan Guåhan • 37th Guam Legislature

Public Hearing

Tuesday, May 7th, 2024, 1:00 p.m.

Guam Congress Building, Public Hearing Room

The Executive Re-Appointment of Cynthia V. Ecube, Esq. to serve the Member of the Board of Equalization.

NAME (please print)	AGENCY/ ORGANIZATION	ORAL TESTIMONY	WRITTEN TESTIMONY	IN FAVOR	NOT IN FAVOR	CONTACT INFORMATION
<i>Cynthia V. Ecube</i>	<i>Law Office</i>	✓				[REDACTED]
<i>John P. Lizama</i>				✓		
<i>Eleana Queza-Rios</i>	<i>PDSC</i>			✓		
<i>Dafne Shimizu</i>				✓		



OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, Labor, Procurement,
and Statistics, Research, and Planning

I Mina'trentai Siette Na Liheslaturan Guahan • 37th Guam Legislature

COMMITTEE VOTE SHEET

Nomination of

Cynthia V. Ecube, Esq.

To serve as a Member of the Board of Equalization

To serve four (4) years from the date of confirmation

COMMITTEE MEMBERS	SIGNATURE AND DATE	TO DO CONFIRM	TO NOT CONFIRM	TO REPORT OUT ONLY	TO ABSTAIN	TO PLACE IN INACTIVE FILE
SENATOR SABINA FLORES PEREZ, Chairperson	<i>SFP</i> 5/14/2024	✓				
SENATOR THOMAS J. FISHER Vice Chairperson						
SPEAKER THERESE M. TERLAJE Member						
SENATOR CHRIS BARNETT Member	E-Vote 5/15/2024	✓				
SENATOR JOE S. SAN AGUSTIN Member						
SENATOR TELO T. TAITAGUE Member	E-Vote 5/15/2024	✓				
SENATOR JESSE A. LUJAN Member	E-Vote 5/16/2024	✓				



Evan San Nicolas <evan@senatorperez.org>

Request for E-Vote for the Nomination of Cynthia V. Ecube, Esq. to serve as a Member on the Board of Equalization

4 messages

Evan San Nicolas <evan@senatorperez.org> Wed, May 15, 2024 at 7:43 AM
 To: Senator Thomas Fisher <senatorfisher@guamlegislature.org>, Senator Therese Terlaje <senatorterlajeguam@gmail.com>, Senator Darrel Christopher Barnett <malafunkshun@guamlegislature.org>, "Joe S. San Agustin" <senatorjoessanagustin@gmail.com>, Senator Telo Taitague <senortelot@gmail.com>, Senator Jesse Lujan <senatorlujan@guamlegislature.org>
 Cc: Sabina Perez <sabina@senatorperez.org>, "Nicky Leann B. Fernandez" <nicky@senatorperez.org>

Håfa Adai Committee Members,

Please see attached Committee Report for **Cynthia V. Ecube, Esq.** to serve as a **Member** of the **Guam Board of Equalization**.

Please indicate your preferred action, based on the following options:

- To Do Confirm;
- To Not Confirm;
- To Report Out Only;
- To Abstain; or
- To Place in Inactive File.

Please submit your response as soon as possible. Your responses will be logged into the Committee Report Vote Sheet for John McKinnon, which will be filed with the Committee on Rules.

--
Saina Ma'åse',



Evan C. San Nicolas
Chief of Staff

Office of Senator Sabina Flores Perez
 37th Guam Legislature • *I Mina'Trentai Siette na Liheslaturan Guåhan*
 Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics,
 Research, and Planning

Tel: (671) 989-2968

Location: 163 Guam Congress Building, 2nd Floor, Chalan Santo Papa, *Hagåtña*, Guam 96910

Email: evan@senatorperez.org

Website: www.senatorperez.org

Social Media : [Senator Sabina Flores Perez](#)



Committee Report - Nomination of Cynthia V. Ecube, Esq. to serve as a Member on the Board of Equalization CMTE.pdf
 8020K

Senator Darrel Christopher Barnett <malafunkshun@guamlegislature.org>

Wed, May 15, 2024 at 11:20 AM

To: Evan San Nicolas <evan@senatorperez.org>
 Cc: Senator Thomas Fisher <senatorfisher@guamlegislature.org>, Senator Therese Terlaje <senatorterlajeguam@gmail.com>, "Joe S. San Agustin" <senatorjoessanagustin@gmail.com>, Senator Telo Taitague <senortelot@gmail.com>, Senator Jesse Lujan <senatorlujan@guamlegislature.org>, Sabina Perez <sabina@senatorperez.org>, "Nicky Leann B. Fernandez" <nicky@senatorperez.org>

To do confirm

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Senator Telo Taitague <senatortelot@gmail.com>
To: Evan San Nicolas <evan@senatorperez.org>

Wed, May 15, 2024 at 2:17 PM

To do confirm.

Si Yu'os Ma'åse,

Create a Great Day!

Senator Telo T. Taitague

37th Guam Legislature

Republican Minority Whip

Vice Chair on General Government

Operations & Appropriations

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Senator Jesse Lujan <senatorlujan@guamlegislature.org>
To: Senator Darrel Christopher Barnett <malafunkshun@guamlegislature.org>

Thu, May 16, 2024 at 2:17 PM

Cc: Evan San Nicolas <evan@senatorperez.org>, Senator Thomas Fisher <senatorfisher@guamlegislature.org>, Senator Therese Terlaje <senatorterlajeguam@gmail.com>, "Joe S. San Agustin" <senatorjoessanagustin@gmail.com>, Senator Telo Taitague <senatortelot@gmail.com>, Sabina Perez <sabina@senatorperez.org>, "Nicky Leann B. Fernandez" <nicky@senatorperez.org>

To Do Confirm

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Si Yu'os Ma'åse',



Senator Jesse A. Lujan

Vice Chair, Committee on Maritime Transportation, Air Transportation, Parks, Tourism, Higher Education, and the Advancement of Women, Youth, and Senior Citizens

37th Guam Legislature

I Mina'trentai Siette Na Liheslaturan Guåhan

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OFFICE OF SENATOR SABINA FLORES PEREZ

Chairperson

Committee on Environment, Revenue and Taxation, Labor, Procurement,
and Statistics, Research, and Planning

I Mina'trentai Siette Na Liheslaturan Guåhan • 37th Guam Legislature

COMMITTEE REPORT DIGEST

I. OVERVIEW

The Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics, Research, and Planning convened a public hearing on May 7, 2024, at 1:00 p.m. in the Guam Congress Building, Public Hearing Room. Among the items on the agenda was the consideration of the appointment of Cynthia V. Ecube, Esq. to serve as a Member of the Board of Equalization, of whose appointment is as follows:

- Appointed by Governor Lourdes A. Leon Guerrero on March 6, 2024, to serve a term of four (4) years from the date of confirmation
- Appointment packet was forwarded to *I Liheslaturan Guåhan* on March 12, 2024.
- Appointment packet forwarded to this Committee for public consideration on March 12, 2024.

Public Notice Requirements

Public Hearing notices were disseminated via email to all Senators and all main media broadcasting outlets on April 30th, 2024, and again on May 5th, 2024, 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>
Speaker Therese M. Terlaje	<i>Committee Member</i>
Senator Telo T. Taitague	<i>Committee Member</i>
Senator Roy A.B. Quinata	<i>Legislative Member</i>
Senator Joanne Brown	<i>Legislative Member</i>

Oral Testimony

Cynthia V. Ecube, Esq. *Nominee*

II. SUMMARY OF TESTIMONY AND DISCUSSION

The public hearing was Called-to-Order at 9:00 a.m.

Senator Sabina Flores Perez, Chairperson: On to our next agenda item which is to receive testimony on the executive reappointment of Cynthia V. Ecube Esq. to serve as a Member of the Board of Equalization for a term of four years from the date of confirmation. Some of the important roles of the Board of Equalization is to certify the rolls, prior to October 31st every year and the Real Property taxes for the upcoming year. Another important role that the Board serves is to resolve any questions or complaints regarding increase in property taxes should it get to the Board level. Oftentimes, they get resolved at the agency level. At this point, we are going to invite testimony. We currently just have the nominee herself. But there are people who also signed up,

check marked in favor of her confirmation. So at this time, I would like to invite the nominee herself, Cynthia, for her testimony. Good afternoon. Thank you for being here.

Cynthia V. Ecube ESQ, Nominee: Thank you, Honorable Sabina Flores-Perez. And I was hoping there would be more people, and I was going to grab on to that crowd. But they figured that enough was enough with too many lawyers in the house. Dear Chairperson Perez, members of the Committee on Environment, Revenue, Taxation, Procurement, Statistics, Research, and Planning, Hafa Adai, my name is Cynthia Ecube. Many of you know me as Cubi.

And I'm pleased to appear before this legislative body to provide testimony in support of my nomination, or I should say renomination, to serve as member for the Board of Equalization. As many of you probably know, I am an attorney and private practitioner licensed to practice law in all local courts of Guam, the Federal District Court of Guam, and the Ninth Circuit of Appeals. I've practiced law for approximately 33 years as a private practitioner on this island.

I was initially appointed to serve as a member of the Board of Equalization in 2004, and have continued to serve on the Board up to the present date. Having served on the Board of Equalization, I have recognized the importance and duties of this Board.

As members of the Board, we are tasked with the responsibility to ensure the certification of the Real Property Tax Roll every October 31st of each year, and to address appeals, as the Chairperson has mentioned, filed by property owners seeking a reduction or abatement of their real property taxes, taking into consideration the supporting information, appraisal reports, tax assessments, comparable, and documents relative to each applicant's request to reduce their property assessment.

I present today that currently one of the most important issues in this area is the quinquennial evaluation and appraisal of Guam's real property in accordance with 11 GCA Section 24306. It is my understanding under this law that, as of February of this year, the Department of Revenue and Taxation issued a Request for Proposal for services to conduct this evaluation and assessment.

This evaluation serves as a vital component in determining Guam's real property tax assessment for owners of real property and is a valuable resource for services to our island community. Throughout many years of service with the Board, I have acquired both valuable and institutional knowledge necessary to fill the mandate of the Board of Equalization and its enabling legislation. I look forward to my continued service to the Board and to the people of Guam, subject, of course, to favorable confirmation by the Guam Legislature.

Again, I want to thank all of you, Senators Quinata, our Chairperson, Senator Brown, and Senator Taitague, for the opportunity for me, allowing me to present testimony before this legislative body. If you have any questions, feel free to ask me. Thank you.

Chairperson Perez: Thank you so much, Attorney Ecube, for being in that position for almost 20 years. I know that's a lot of government service, and we do appreciate you accepting the renomination.

Cynthia V. Ecube ESQ, Nominee: Thank you.

Chairperson Perez: In regard to, you mentioned institutional knowledge, can you talk more about that and how do you plan to use that in the four-year term, considering there's going to be re-evaluation of property coming up.

Cynthia V. Ecube ESQ, Nominee: Thank you, Chairperson Perez and Senators. I feel that I've served as long on this Board as I have been practicing law. So, my institutional knowledge first came on when I was first confirmed by the Legislature in 2004. As many of you recall, we had gone through bad or inclement weather issues. I recall when I first came on Board, one of the issues that our Board was facing at the time was the destruction of the Department of Revenue Taxation Main Offices. With that, we lost a lot of files and records of applicants who filed appeals related to the taxes.

And there were also pending issues related to decisions that had to be made. Prior to that, I understand that before I came on, there was not even a Board constituted to address these real property tax issues. And what I've learned through all this process is just the continued automation, working together with the organization, working with the different directors who have been very supportive of our particular Board.

I think one of the most important things that I had to address coming on at the time, we had the late Chairperson Camacho, I believe, who was there, Gallo Camacho. We had suffered a lot of difficulty in terms of how we were going to find information and documentation about the applications that were filed and dealing with a number of people who filed and were still pending decisions and had not had any decisions for over a period of, I'm going to say eight years.

So what I saw was one was to comprise a Board that was willing and daring enough to try to get through as many of these appeals that were filed and had not been acted upon. And so when I came on board, I recall my first thing was we had to meet and try to gather as much documentation from the employees of DRT, which was very difficult. The other thing, too, is we had to set meetings of which I recall, we had Board meetings and hearings conducted in the evening hours.

So, I remember staying back till about seven or eight o'clock at night listening to these appeals that we needed to bring forward to complete it. So the institutional knowledge that I learned from that Senators was, one, we needed to gather as much information as we could that we had. Two, we had to work with the DRT body to get as much information as we could, and three, communicate with the applicants to bring them in.

And unfortunately what had happened during that process is that many of them couldn't move forward with their taxes because we need to address the initial appeal. So, I think that it would really, what I learned from that process is we had a body that we worked together, we made it a very important goal to make sure that not only did we get the information that we could find, we had to contact the applicants to bring in copies of their appeals, and we had to set meetings that meant weeks long till we addressed it.

And we had to make decisions and we had to move forward. And I'm pleased to say from then till now, we've addressed a significant number of most of the appeals. I think we only have a few left that we're still working on. So, the knowledge there was, one, we need to get this thing going. Two, we needed to set the hearings.

Three, we need to invite the applicants to make their presentation and to bring in whatever documentation, and in most cases a lot of them who were commercial property owners would bring in their appraisers, such as at the time Nick Kapton, Micronesian Appraisal, or if it was residential, for example, it would be Chief Appraisal. So, we were fortunate enough to get many of those things done.

I recall too, that when this tri-annual or this, the quinquennial evaluation came up in 2012 when I was still on the Board, or 13. I recall this was where Cornerstone was awarded the RFP for services. Again, we had real difficulty because a lot of the information that they presented and we, DRT, used to put on the tax roll, we had about a thousand or so more applicants that appealed.

And that was, again, another difficult situation because we were now moving from just the manual appeals now to an organization that had done all the research and presented its findings to DRT and then issued, based on that, the tax roll was issued. So what I learned from that process was, as we were automating the system, it was very important to have the appraiser, at the time it was Cornerstone, to come in and defend their findings.

And this was one thing that I remember coming before this body and indicating that before any kind of RFP goes out, one of the biggest things that needs to be included in that request for proposal is to have the vendor come and testify and defend its findings before an evidentiary hearing if one was needed or conducted if an applicant filed an appeal.

And I would note that, as of last February of this year, I did review the RFP and that was one of the services or the conditions would be that the appraiser or evaluator would have to attend these meetings or these hearings when an appeal is filed to defend its position on behalf of the Department of Revenue and Taxation.

So, again, as time has gone by, this is what I've seen and I'm happy to report that, at this juncture, you know, we're able now to streamline more things and get through the appeals because the appeals, as I understood before I came on, had not been addressed for almost six to eight years. So I hope that answers the question there.

Chairperson Perez: Thank you for that explanation, a very thorough explanation. In regard to the appeals, my assumption is that the challenge is it is going up, what are the predominant resolution for was these cases?

Cynthia V. Ecube ESQ, Nominee: Well, in 2012, when I believe it was Cornerstone who was awarded the project and conducted, one of the biggest issues that we found when the Department of Revenue and Taxation, Real Property Division contacted me or our group, was that there were some questions about the values. And what I learned from this was that much of the information that was extrapolated from information through the Department of Revenue and Taxation and with the resource tools that were used by the appraiser, were really, causing some technical issues.

And when we were going through this to try to resolve this issue, I had suggested to the management group or to our staff, perhaps you should go and you should talk to the individuals that are filing appeals, or have the Department of Revenue and Taxation talk to Cornerstone, go through each of the applications to determine were there any errors, were there any issues. And I'm happy to report that at the time, they were able to go through with speaking with Cornerstone and with the applicants and find that much of the issues were technical issues.

And I think as a result of that, they were able to resolve a number of those technical issues. And it could be the way they were plotting it out. I understood that when they were doing this, they were doing geographical plots on the top, and sometimes they missed certain things, or they didn't include certain things. And when the staff of the Department of Revenue and Taxation met with the Cornerstone evaluators, they were able to rectify a lot of those issues.

So it significantly reduced, you know, a number of the appeals because of the technical errors there. And I think it was because this was the first time that they had taken this approach.

Chairperson Perez: Thank you. In regard to how do you plan to maintain the public trust in property assessment and appeals process? You've been describing the process, so maybe you can provide a little bit more information on how you want to ensure the public trust.

Cynthia V. Ecube ESQ, Nominee: Well, I think it's been pointed out even during acting directors' testimony, it's fairness. Due process and fairness. And many of us as attorneys, that's really the bulk of our practice. I'll give you an example that I think I've already brought out before. We've had commercial property owners bring in their appraisers who would provide these appraisal reports. I know that they've spent quite a bit of money to defend and argue their position if they're seeking a reduction or abatement in their taxes.

Oftentimes it would really relate to the improvements that were made to the property or non-improvements made to the property. In one or two scenarios I've encountered when I was serving on the board, we had a gentleman and he was *manâmkô*. And I should say I'm *manâmkô* too, so we've got to put ourselves in that same category. But when he came in, he did not have an appraiser. But what he did do that impressed me and our Board when we were making a determination whether we need to reduce or abate his taxes was he was very well prepared.

He obtained information of adjoining lands in which he was able to get the property assessments of each of them. And he took that information and then he provided a copy of his map and he showed us the location of where his property was and why he was requesting an adjustment. As I recall from that presentation, he talked about the lack of use of certain areas in the property. So without even providing an appraisal report or even a comparable from either an appraiser or a realtor, he actually did his own research.

And he provided that information, gave us the adjoining landowners and what they were being assessed and then showed us a description of his property and compared it to another piece of property with similar likeness. And as a result, as a Board, we couldn't impose a greater tax on him if other similar property taxes were far less than his. So that was one scenario that I recall that he was very well prepared. He came and he showed us all the information.

It was verified by the Department of Revenue and Taxation people that those were correct assessments of other properties. And we were able to approve an adjustment of his taxes. Another example I can tell you, another example I can tell you, was, and it again goes to my institutional knowledge, we had an individual homeowner of a condominium who provided, and I don't remember all the details, but provided information and the lack of improvement in their property and was able to provide information stating this is the reason why we want the adjustment. And we confirmed with that particular owner who had several units in there and said this applies to all the other units in the condo.

Well, at the time, the chairperson said, well, if that's applicable to your units and it's applicable to others, then as a body, we need to be fair. We can't just give you the adjustment. We need to talk to everybody else and give the adjustment to everybody within that condominium unit because how can one have a lower tax assessment with some of the properties or condominiums and the others not?

So that was a decision that our Board made after confirmation and verification that it applied to all the other unit holders, and now again, this was several years back. So that's the two instances that I learned in that process. We didn't have applicants in the other part who filed applications, but if we want to equalize and be fair, we need to be fair to all the parties in that particular situation.

I'm pretty sure that the homeowners were probably very happy at that point, but we knew somebody who had this, who had several units, it applied to that particular property, and we equalized everybody so that it would be fair to everybody within that particular condominium unit, Senator.

Chairperson Perez: Thank you for that response. What do you see as the biggest challenges or opportunities for the Board of Equalization?

Cynthia V. Ecube ESQ, Nominee: I think the number one thing is we need more board members. Currently, it's just me in an acting position.

This body also confirmed Attorney Janalyn Damian. I understand that our longtime member, Mr. Pell Sardoma, has now tendered his resignation. We lost one of our very valuable members who was the late Mo Cotton, who was very helpful and had a background in real estate. He was a realtor. So I think I urge the senators in this administration to consider putting people in those positions that are willing to serve. We all work together to help each other out.

I'm very happy to report that having communicated with the acting director, Marie Lizama, and then our former director, Daphne Shimizu, and our acting tax commissioner, Michelle Santos, they've all been wonderful in terms of helping our Board. They've always reached out to myself and our Board to try to provide us the tools and the staff to help us, but that's number one. Number two is I have a firm commitment that we need to follow the law and do the five-year appraisal, because that's very important.

What I've seen in my 20 years is the real estate market, real property, fluid in its value. One of the biggest issues that we had previously, and I'll tell you this because I practice in the courts and do a lot of probate law, is the judges will oftentimes ask, is this the correct value of the property? And I have to say, well, this is the tax assessment that was given, and oftentimes the courts will ask, well, how long ago was this assessment done? Ten years ago. So this is another reason why even the courts often rely on that information.

So it's very important to continue to do the five-year evaluation, because it does help to serve. First of all, one big important thing besides the law is it's a funding source for the government. We have to certify the role on the 31st day of every October. Once that role is certified, they're already preparing the payments or the installment payments out to the homeowners. Without that, they cannot, they can't move forward. And number two, it also provides a service to our community for all the income that we get.

So we want to get the correct or close to the correct figures within that five years. So that's what I would say is the most important. Two things, getting board members to serve, and two, continuing with the evaluation and the assessment of our real property.

Chairperson Perez: Thank you. What long-term goals would you set for the Board, and how would you work to achieve them?

Cynthia V. Ecube ESQ, Nominee: Well, number one, I would hope that people would want to serve on the Board. That's number one. Number two, getting good competent people who can be fair and can evaluate the situation when an applicant comes before us. Three, I'm very happy to know that now the Department of Revenue and Taxation has in-house counsel.

One of the big issues that I really had when I was serving as chair in the beginning is what we had legal issues that came up before the Board and those legal issues had to be presented to administration to get an opinion on whether or not the board had authority and or jurisdiction to address certain issues that would come up as part of the application process.

And I don't think we ever got that question answered and fortunately that particular issue resolved itself somehow or another and it had nothing to do with real property taxes, but it was part of an application appeal, information on appeal. So now that they have attorneys there, they can address the issues as to what our role is as Board members and would any of our decisions that would address an issue outside of our enabling legislation, would that be declared null and void?

So, I'm hoping now that with counsel there, we may come up with some legal issues that we can address with in-house counsel to answer those questions. Myself and Attorney Damian, we're lawyers and I can tell you what I think it is, but what I think in the capacity of lawyer is completely different in the hat that I serve as a Board member and we didn't, I didn't, I don't think we wanted to run into any conflicts regarding that.

So that's what I hope that we can get, you know, long term is to see more continuity, getting legal counsel to help us on clarifying certain issues and as time moves on with these evaluations, it will just get smoother and smoother because they have all the tools already.

Chairperson Perez: Thank you so much for answering my questions. I'm going to open up to the panel. First of all, I'd like to recognize Senator Joanne Brown as well. Senator Quinata, you're recognized. Senator Taitague, you're recognized.

Senator Telo Taitague, Committee Member: Thank you, Madam Chair. Cubi, thank you so much for stepping up to the plate. And of course when you started talking about institutional knowledge, you know, there was no doubt in my mind that you definitely carried that with you as well as you're a very intelligent woman. I've known you for many years and greatly appreciate you bringing your talent to serving on this Board.

But as I always talk to individuals who's been on a board for a long time, I always ask for them to take that institutional knowledge and try to train the next person because, if you're there for a long time, sometimes, you know, fresh eyes, different perspective, and the next generation coming up with different ideas, especially when it comes into technology. I'm still that old-school kind of person. I like my paper. I enjoy holding the paper and reading it and marking it on that one, but so I hope that as you go into this term that maybe you can basically, what's the word I want to say,

mentor somebody else to come up and step up because we're all getting in that retirement age and I'd hate for that. I know. Well, I am.

You're still younger, much younger than I am, but we all hope that the next generation will come and step up to the plate and provide their time and their dedication to the people of Guam like you have for all these years and we hope that happens because even something you mentioned earlier too, that find board members who actually do the work. I've talked to a couple board members in other agencies and even there was one recently telling me that he reads all the documents, everything that's in there. And then when he gets there, two of the board members just show up. They didn't even read the documents. They just expect everyone else to do it and say, okay, how am I going to vote? So you're right, we need people who sit on Boards, even working in the industry of course and in the agency, but people who sit on the board who's willing to read for two hours, to prepare themselves for board meetings. You, I have no doubt in my mind that you do your homework and I greatly appreciate it.

So that's why it's important for us when we drill people, I mean that's, I want to look at someone who's going to actually do the work and not just show up and have some donuts and coffee and just wait for somebody else to vote and go in that direction, let somebody else do all the work. So I greatly appreciate all your dedication to this agency for so many years and of course you have my support. I very rarely say that on the floor, don't worry Maria. Marie, you have mine too as well, but thank you so much for stepping up to the plate and again my door is always open if there's anything else I can do to help serve you, serve our people of bomb. Thank you.

Cynthia V. Ecube ESQ, Nominee: Thank you, Senator Taitague.

Chairperson Perez: Thank you, Senator. Senator Brown, first of all I want to recognize Speaker Terlaje. Senator Brown, you're recognized.

Senator Joanne Brown, Legislative Member: Thank you very much Madam Chair and certainly good afternoon to you Attorney Ecube. If you were here since 2004, I would have voted for you the first time around, 20 plus years ago. Talk about time, time passing by. I certainly appreciate your dedication because this is not easy work to do and it does require a lot of time and attention. It's not one of the glamour boards and commissions that we have in the government of Guam. I certainly appreciate the comments by Senator Taitague because she does drill, she literally does drill those that come before us if she certainly feels that the position that they're holding is critically important and wants to ensure that they can perform their duties and I give her credit because she certainly does her homework. I have to give her credit, she does, and if I have a question, I normally will ask her if I need assistance with it because I know she does her homework. Moving forward though because you have been working with this Commission as long as you have, what would you like to see improved or enhanced?

Cynthia V. Ecube ESQ, Nominee: As I pointed out Senator Brown, one of the things we now have, I wouldn't say new member, but we have an attorney who's on board, Janalyn Damian, and I would like to see more professionals that can come on. I do this because it does tangentially affect my practice. So it's really important that if I'm in tune to what's going on with the Board of Equalization, it really has a direct impact on how I practice law, especially in the area of real estate and development. So that's one. I'd like to see more professionals. Ms. Damian and I have worked together. She's an excellent lawyer. She knows a lot about public, I mean governance and I'd like

to see people such as realtors, appraisers, people that come on, but also people, Senator, that can be, as you've all pointed out, fair and with due process and really think about, one of the big issues I learned early on in this, in my dealings with the board is, and this is credit to our former late chairperson, is just because, or vice chair, that was Mr. Cotton, just because a person walks in with an appraisal that they paid probably what, anywhere between 750 to 7,000 dollars, doesn't mean that a person cannot come in here, do their research, get the copies of tax assessments, take a map, research, and then present it.

So my big thing is, what is it that they have to offer that's verified? It doesn't have to be an expensive appraisal report. It just has to be that they've done their research and they've done it well. And I think for myself, I'd like to see it, as Senator Taitague, we pointed out, is, I'd like to mentor people. First, I'd like to get people. And two, I'd like to get people that love this community. And I'd like to see that they're willing to do it because this is their payback to the community. That's the reason why I have stayed on.

But also, it somehow directly affects my practice. And if I know all these different things, it just develops, it's just a better tool for me to improve my law practice because I do a lot of real estate law. So what I'd like to do is get more people on, more professionals, talk about this, and really think hard that a lot of these, what our role is, is not only just to help the community, but help them to remember that funding source from this assessment benefits our community. It helps with building better infrastructure. It helps with schools.

It helps with the Police Department because I know friends that live in the States that's where they live, depending on where they live, is where their property taxes are either high or low. So this is why I would like to see more people care about the community.

I don't know because I'm a solo practitioner and I can't even get people to come work in my office, so it's a difficult time. But as you pointed out, I'm very happy to see that we've got some young attorneys that want to serve on the board. I would like to see more people who can come on board and we can mentor them and we can share our experiences with what we've dealt with. And most of the experiences I've encountered have been when we set our hearings.

When we do have hearings with people, we listen to them, we make their presentation, and then as a board we vote. So I don't know if that helps, but I think those are the two things that I would like to see and just have long-term continuity because as I pointed out earlier, historically, the board was inactive for eight years.

And I'm sure, I don't know if Senator Brown, if you recall, but when you're inactive like that, you don't get the tax roll taken care of and then you cannot issue payments to our owners, and then you don't collect the money, and that's a really hard thing to do. So I try to be mindful of all that when we're going through this. We don't always meet often, but the critical part we meet when it's really needed.

Senator Joanne Brown: I was just going to ask you that. I mean, having been there as long as you have, what has been the attendance? Because like I said, this is not a sexy board.

Cynthia V. Ecube ESQ, Nominee: No, it isn't.

Senator Joanne Brown: They're not going to get all their trips all over the world.

Cynthia V. Ecube ESQ, Nominee: I think that in September, there's two meetings. In October, we have October 31st. I can say that for the most part, we probably are able to meet maybe twice a year, but the most critical part is the October 31st date. And that's a very important day to me because it's Halloween. So, I try to remember that on Halloween or sooner, we have to make sure we meet because they need to provide the information and they have to justify why are we increasing it, usually, why are they increasing and what's the difference from the year before? So typically, they'll have that information and they'll provide it to us before the board votes, and they'll break it down.

Senator Joanne Brown: Well, I certainly appreciate your comments on community service because I don't hear that enough these days. We hear all the reasons why people don't want to do things and that money is the only thing that motivates them. We weren't raised in that generation. We have to have a sense of responsibility and a sense of pride in the work that you do and more importantly, have a sense of community ownership because the idea that someone else is going to care more than you do about your own community and your own family I think is a myth.

I think we need more people that have a sense of responsibility and step up to the plate. Everybody can be the critic sitting on the side thinking they're better.

Cynthia V. Ecube ESQ, Nominee: I agree.

Senator Joanne Brown: And I'm saying, hey, step into the arena.

Let's see what you're made of.

And we need more of it.

We really do because we're not going to improve our community. I don't know if it just comes with age, but you start reflecting back that there were better days. We had better days when we didn't have all the things that we have now, and yet we have all this and we have money floating all over the place, and yet our quality of life as a community has decreased substantially. That's a concern.

I think we need to, we look at our island, we look at how beautiful it is, we look at what we've had the opportunity to inherit, and yet we have younger generations coming up that don't necessarily have that same sense of work ethic or appreciation or community responsibility. It's all about me and take, take, take, take, and we don't want to step forth and give back. So I appreciate the fact that you brought up those points.

I look forward to your nomination being brought on the floor, and thank you very much, Madam Chair, for the opportunity to ask these questions.

Cynthia V. Ecube ESQ, Nominee: Thank you, Senator Brown, and I hope to continue to live up to helping the community of Guam, so this is just one way I believe I can help. Thank you, Senator. Speaker Terlaje, you're recognized.

Speaker Therese Terlaje, Committee Member: Thank you very much. Thank you, Cubi, for your service and public service and experience and mentorship. Can I just ask, you said that this affects

your practice, and can you just be more specific? How does working on this board affect your practice?

Cynthia V. Ecube ESQ, Nominee: Well, I think, Senator, excuse me, Speaker, how it really affects me in terms of this is, and I'm sure you know this, many of us, when we do probate cases, we're asked to provide tax assessments that the court will utilize to determine the value of the properties. And so it's really important because with our courts and as the changes in judges, they'll often ask, well, when was the value of this property issued? So that's one part of it. So how it affects me is, we want to make sure we continue to do the five-year evaluation and appraisal because oftentimes it's skewed.

So, that part helps. The other thing, too, I think is just having a good working relationship with the Board of Equalization through, you know, the Real Property Division. And I think it's great because when I put values, I request for their Real Property Certification Statements and they provide it to me. So, that's another great thing.

The other thing that it kind of helped, too, at one point is many years ago, I think it was the former Senator Frank Aguon Jr., he was able to introduce legislation where some of these properties were being taxed that were not being utilized. So, for example, in a probate case, the property's not being utilized and they got taxed. And I think that there were some, it led to changes in the law where it said if the property just remains idle and there's no improvement, no road, no easement, then no real property taxes really would be implemented. And it was very important to me, Speaker, because I handled one of those big properties. And we were in litigation for 13 years.

Speaker Therese Terlaje: All right. Do you think there's any conflict in you being a lawyer and serving on this Board of Equalization that is affecting the property values?

Cynthia V. Ecube ESQ, Nominee: I don't believe so, Your Honor. First of all, I always pay my property taxes, and if I'm going to, I don't usually challenge it, number one. So I don't have any other business interests at this point, short of my rental properties, that would impact me or impede me from carrying out the duties serving on the Board.

Speaker Therese Terlaje: Your representation of your clients versus your duties to the Board. None?

Cynthia V. Ecube ESQ, Nominee: No, none.

Speaker Therese Terlaje: Okay. What about, so the Board's duties really is to ensure that the role is accurate. Does the Board have any role in soliciting for the tax assessment or the methodology that will be used in the tax assessment or any of that, how it will be paid?

Cynthia V. Ecube ESQ, Nominee: So my understanding, Speaker, is it's already set by statute how they determine.

Speaker Therese Terlaje: Okay.

Cynthia V. Ecube ESQ, Nominee: The thing now that you plug in is the information that's extrapolated from the evaluator and the appraiser to say, hey, we've evaluated, this is it, and then they plug in and there's a formula you follow.

Speaker Therese Terlaje: Okay.

Cynthia V. Ecube ESQ, Nominee: We don't do it.

Speaker Therese Terlaje: All right. So the reason I'm asking is because when I read the statute, the role of the Board is to make sure that the assessment is accurate and to address any appeals as to values of the property, make sure they're accurate based on the information you have before you and the methodology that was used by the appraiser. But I don't see anything, with all due respect, in your role that's to advocate that the government of Guam increase the property taxes every five years or every year or whatever.

All of that was dictated by statute that all of it seemed to be within legislative purview, whether it's going to be five years or one year or every six months or every ten years, whether it's going to be what the rate is going to be, what the exemptions are going to be, all of that set by statute, set by legislatures before us.

And so I guess I'm just a little bit, I just want to know if your opinion that we should be raising these every five years affects your duties on this Board to just determine the rate versus whether we want to bring in more money for the government of Guam. Is that the goal versus really just making sure that those individuals before you are getting a fair rate?

Cynthia V. Ecube ESQ, Nominee: So my understanding and reading of the statute is we're not there to increase it. That's not our role. Our role is to make sure that we're utilizing the assessment evaluation of the appraiser that's been retained. And once that's done, then they plug in the information and we just follow it. Now, we would have applicants, as I've talked earlier, that would say, I don't think I deserve, I don't think I want to do that. So that's different. But our role is not to increase the taxes.

Speaker Therese Terlaje: Okay. Thank you. I just wanted to clarify that because of some of the statements made earlier, but thank you very much. Thank you, Madam Chair.

Chairperson Perez: Thank you, Speaker. So this concludes our questions. If there's no other testimonies or comments, the confirmation hearing is duly heard for Cynthia V. Ecube to serve as a member of the Board of Equalization for a term of four years from the date of confirmation. The Committee will continue to receive written testimony until 4 p.m. May 14th. Please address all testimony to Senator Sabina Flores Perez, Chairperson of the Committee on Environment, Revenue and Taxation, Labor Procurement, Statistics Research and Planning.

It can be dropped off the mailbox at the Guam Congress Building or emailed to office@senatorperez.org. So again, thank you for agreeing to accept this nomination and we look forward to positive confirmation.

Cynthia V. Ecube ESQ, Nominee: Thank you, Chairperson Perez and to our Senators, and go women power.

Chairperson Perez adjourned the confirmation hearing for Cynthia V. Ecube, Esq. at 1:38 a.m..

Written Testimonies:

NONE

III. FINDINGS AND RECOMMENDATION

The Committee on Environment, Revenue and Taxation, Labor, Procurement, and Statistics, Research, and Planning notes that per Cynthia V. Ecube, Esq. nomination packet, she will serve for a term of four (4) years from the date of confirmation.

The Committee on Environment, and Revenue and Taxation, Labor, Procurement, and Statistics, Research, and Planning hereby reports out the appointment of **Cynthia V. Ecube, Esq.** to serve as a **Member** of the **Board of Equalization** with the recommendation **TO DO CONFIRM**.