



Jerrick Hernandez <jhernandez@guamopa.com>

In the Appeal of Summer Vista II DE, LLC and Summer Vista III DE, LLC Appeal (Protest 2)

Joyce C.H. Tang <jtang@civilletang.com>

Mon, Mar 31, 2025 at 4:46 PM

To: Jerrick Hernandez <jhernandez@guamopa.com>

Cc: emflorig@ghura.org, Elizabeth Napoli <efnapoli@ghura.org>, Haig Huynh <hhuynh@civilletang.com>

Jerrick,

Please find attached for e-filing Summer Vista II DE, LLC and Summer Vista III DE, LLC's Appeal (Protest 2) with Exhibits A – E against GHURA.

Please confirm receipt for filing.

Thank you.

Joyce

Joyce C.H. Tang

Civille & Tang, PLLC

T: 671.472.8868 F: 671.477.2511

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6 attachments


 **3.31.2025 OPA Appeal - Protest 2 FINAL.pdf**
268K

 **Exhibit A (3.14.25 Protest 2 Decision).pdf**
251K

 **Exhibit B (1.23.25 Protest 1 Decision).pdf**
605K

 **Exhibit C (2.3.25 Summer Vista's Protest #2).pdf**
142K

 **Exhibit D (2025 LIHTC Allocation Agreement).pdf**
1321K

 **Exhibit E (1.24.25 SAR).pdf**
222K

1 JOYCE C.H. TANG
2 HAIG T. HUYNH
3 **CIVILLE & TANG PLLC**
4 330 Hernan Cortez Ave. Ste. 200
5 Hagatna, Guam 96910
6 Tel: (671) 472-8868/69
7 Fax: (671) 477-2511

8 *Attorneys for Appellants*
9 *Summer Vista II DE, LLC and*
10 *Summer Vista III DE, LLC*

11 **PROCUREMENT APPEAL**
12 **IN THE OFFICE OF PUBLIC ACCOUNTABILITY**

13
14
15
16 In the Appeal of

17
18 Summer Vista II DE, LLC and Summer Vista
19 III DE, LLC

20 Appellants
21

DOCKET NO. OPA-PA-25 _____

**NOTICE OF VERIFIED PROCUREMENT
APPEAL; PROCUREMENT APPEAL**

22
23 Summer Vista DE II, LLC and Summer Vista DE III, LLC (collectively referred to as
24 “Summer Vista”) hereby appeal a decision rendered by the Guam Housing and Urban Renewal
25 Authority (“GHURA”), an agency of the Government of Guam, on March 14, 2025, denying
26 Summer Vista’s February 3, 2025 Protest 2 letter. *See Exhibit A* (3/14/25 Protest 2 Decision). As
27 discussed further below, Protest 2 is based on information Summer Vista received from GHURA in
28 its January 23, 2025 Decision denying Protest 1. *See Exhibit B* (1/23/25 Protest 1 Decision). Protest

1 2 raises three (3) issues (1) GHURA’s application of the “Procedure for Appeal to the Board of
2 Commissioners” (“GHURA Appeal Procedures”) to the 2024 LIHTC procurement which was not
3 promulgated in accordance with the Administrative Adjudication Law at 5 GCA §9100 *et seq.*; (2)
4 GHURA failed to follow GHURA Appeal Procedures when it denied Protest 1 without the Board of
5 Commissioners’ review is based on GHURA’s; and (3) GHURA Appeal Procedures are not
6 published. *See Exhibit C* (2/3/25 Summer Vista’s Protest 2).
7

8 **I. APPELLANTS’ INFORMATION**

9 **Name:** Summer Vista II DE, LLC
10 Summer Vista III DE, LLC.¹
11 **Mailing Address:** 388 South Marine Corps Drive, Suite 400
12 Tamuning, Guam 96913
13 **Business Address:** 388 South Marine Corps Drive, Suite 400
14 Tamuning, Guam 96913
15 **Telephone Number:** (671) 473-5000
16 **Legal Counsel For This Appeal:** Joyce C.H. Tang, Esq.
17 Civile & Tang, PLLC,
18 330 Hernan Cortez Ave. Ste. 200,
19 Hagåtña, Guam 96910
Email: jtang@civilletang.com

20 **II. APPEAL INFORMATION**

21 **Procuring/Soliciting Agency:** Guam Housing and Urban Renewal Authority
22 **Identification / Number:** 2024 Low Income Housing Tax Credit QAP
23 **Decision Being Appealed:** The decision being appealed, included in the Supporting
24 Documents attached hereto, was made on March 14,
25 2025, by Elizabeth F. Napoli, Executive Director of
26 GHURA and head of the relevant purchasing agency.
See Exhibit A (3/14/25 Protest 2 Decision).
27

28 ¹ Summer Vista II DE, LLC and Summer Vista III DE, LLC are collectively hereinafter referred to as
“Summer Vista” or “Appellants” and individually as “Summer Vista II” and “Summer Vista III.”

1 Appeal is made from a Decision on Protest of Method,
2 Solicitation or Award.

3 **Date of Contract:** February 3, 2025 (GHURA entered into the 2025
4 LIHTC Allocation Agreement. See **Exhibit D** (2025
LIHTC Allocation Agreement).

5 **Names of Competing Bidders:** (1) Flores Rosa Garden L.L.C. (“Flores Rosa”) the
6 bidder to which GHURA purported to award the 2024
7 LIHTC allocation of \$1,793,120.
8 (2) Rosewood Park L.L.C., the bidder which was
9 purported to be ranked #2 in a tie with Summer Vista II.
10 (3) Dos Amantes Development, LLC

11 **III. STATEMENT OF GROUNDS FOR APPEAL**

12 **A. GROUNDS FOR APPEAL**

13 Summer Vista brings this appeal of GHURA’s Decision to deny Summer Vista’s February 3,
14 2025 protest (“Protest #2”). The grounds for appeal are as follows:

15 **1. Improper Application of GHURA Appeal Procedure**

16 GHURA improperly applied GHURA Appeal Procedure -- appeals rules that were neither
17 properly promulgated nor adopted by the GHURA Board of Commissioners (“GHURA Board”) to
18 deny Protest #2. The document relied upon by GHURA entitled “*Procedure for Appeal to the Board*
19 *of Commissioners*” (“GHURA Appeal Procedure”) is not the same document referenced at page 31 of
20 the LIHTC QAP or the 1/23/25 Decision -- “*GHURA’s Appeals and Process Procedure.*” See
21 **Exhibit E**, at 31 (2024 QAP); see also **Exhibit B**. GHURA has no record of any set of rules and
22 regulations titled “GHURA’s Appeals and Process Procedure.” See Notice of Verified Procurement
23 Appeal; Procurement Appeal at 4-5, *Summer Vista II DE, LLC & Summer Vista III DE, LLC v. Guam*
24 *Hous. & Urban Renewal Auth.*, No. OPA-PA-25-001 (Guam Office of Pub. Accountability Feb. 3,
25 2025). It is undisputed that the GHURA Appeal Procedure was not approved by the GHURA Board
26 and was not promulgated in accordance with the Administrative Adjudication Law (“AAL”) at 5
27 GCA §9100 *et seq.* See *id.* Therefore, these rules have no legal effect and cannot form the basis for
28 denying Protest #1. See 5 GCA § 9303 (captioned “Adoption, Repeal, Recission, or Amendment of

1 Rules and Regulations”); *see also id.*

2 **2. GHURA Did Not Follow the GHURA Appeal Procedure**

3 While Summer Vista disputes the validity of the GHURA Appeal Procedure, Summer Vista
4 asserts that GHURA failed to comply with the requirements under the GHURA Appeal Procedure.
5 The GHURA Appeal Procedure requires all decisions regarding any protest or appeal to be decided
6 by the GHURA Board. The GHURA Board did not hold any meeting between its December 10, 2024
7 meeting – when it voted to award the 2024 LIHTC to Flores Rosa – and its next meeting on February
8 6, 2025. Thus, the GHURA Board did not meet to review, discuss and vote on the various issues
9 relating to Protest #1. Ms. Napoli signed the 1/23/25 Decision denying Protest #1 as the executive
10 director, without the GHURA Board’s review and approval. Nowhere in the purported GHURA
11 Appeal Procedure does it authorize GHURA’s Executive Director or any other person to subsume the
12 GHURA Board’s role in reviewing and deciding protest or appeals.

13 **3. There Is No Evidence of GHURA Appeal Procedures Being Published**

14 Not only has the GHURA Appeal Procedures never been promulgated or adopted by the
15 Board, it has not been published in accordance with the requirements of the AAL. The procedures do
16 not appear in the Guam Compiler of Laws’ official compilation of administrative rules and
17 regulations, nor have they been made available in pamphlet form. *See* 5 GCA § 9305 (“any agency
18 may cause to be printed in pamphlet form those rules which were adopted by or affect such
19 agency...”).

20 **4. Violation of Section 5425(g) Stay**

21 On February 3, 2025, GHURA unlawfully executed the 2025 LIHTC Allocation Agreement
22 with Flores Rosa, in violation of the automatic stay imposed under 5 GCA § 5425(g). The stay was
23 triggered by the timely filing of Protest #1 on January 6, 2025, and remained in effect at the time of
24 the award, rendering the action void under Guam procurement law.

25 **B. SUMMER VISTA’S PROTEST 2 IS TIMELY**

26 This protest is timely filed challenging the purported GHURA’s Appeal Rules and Guam’s
27 Procurement Laws because the LIHTC award at issue occurred on February 3, 2025—the date
28 GHURA executed the 2025 LIHTC Allocation Agreement. Although GHURA provided no formal

1 notice and actively withheld the 2025 LIHTC Allocation Agreement from Summer Vista until
2 February 7, 2025, Protest #2 was filed on February 3, 2025, *the same day the 2025 Carryover*
3 *Allocation Agreement was executed*. Summer Vista received a copy of the 2025 LIHTC Allocation
4 Agreement on February 7, 2025 in response to a Sunshine Act Request dated January 24, 2025. *See*
5 **Exhibit E** (1/24/25 SAR).

6 GHURA’s execution of the 2025 Carryover Allocation Agreement on February 3, 2025,
7 constituted the award of tax credits. *See* 26 C.F.R. § 1.42-6(c)(1). Because Protest #2 was filed the
8 same day, Summer Vista’s Protest 2 is timely under the purported GHURA Appeal Procedure (ten-
9 day appeal rule) and the Guam Procurement Law requiring protest “within fourteen (14) days after
10 such aggrieved person knows or should know of the facts giving rise thereto.” *See* 5 GCA § 5425(a).

11 **IV. STATEMENT OF THE RULINGS REQUESTED**

12 Summer Vista respectfully requests the Office of Public Accountability make the findings and
13 order the requested relief as follows:

- 14 **A.** Rescind the award and declare the 2025 Carryover Allocation Agreement void;
- 15 **B.** Cease all further action related to the 2024 QAP;
- 16 **C.** Refrain from allocating any LIHTC tax credits until a valid QAP is adopted and published for
17 calendar year 2025; and
- 18 **D.** For such other relief that the OPA deems appropriate.

19 **V. SUPPORTING EXHIBITS, EVIDENCE, AND/OR DOCUMENTS**

20 Attached hereto are the following supporting documents and evidence to substantiate the
21 foregoing claims and grounds for appeal:

- 22 1. **Exhibit A**, 3/14/25 Protest 2 Decision
- 23 2. **Exhibit B**, 1/23/25 Protest 1 Decision
- 24 3. **Exhibit C**, 2/3/25 Summer Vista’s Protest 2
- 25 4. **Exhibit D**, 2025 LIHTC Allocation Agreement
- 26 5. **Exhibit E**, 1/24/25 SAR

27 Although Summer Vista has identified the attached documents and information in support of
28 this Appeal, Summer Vista does not waive its right to rely upon additional documents, information
and testimony. To avoid any doubt, Summer Vista’s investigation continues, and it expressly

1 reserves the right to cite other evidence and to present additional testimony during this Appeal or
2 other proceeding related to the Protest.

3 **VI. DECLARATION RE COURT ACTION**

4 The undersigned party does hereby confirm that to the best of her knowledge that no case or
5 action concerning the subject of this Appeal has been commenced in court. Counsel for Summer Vista
6 agrees to notify the Office of Public Accountability within 24 hours if court action commences
7 regarding this Appeal or the underlying procurement action.

8 **CIVILLE & TANG, PLLC**

9 */s/ Joyce C.H. Tang*

10 Dated: March 31, 2025

By: _____

JOYCE C.H. TANG

Attorneys for Appellant

*Summer Vista DE II, LLC and Summer Vista DE
11 III, LLC*

1 **VERIFICATION**

2 I, Conchita Bathan, the duly authorized representative of Appellants, Summer Vista II DE,
3 LLC and Summer Vista II DE, LLC, the Appellants in the above-entitled action and that I have read
4 the foregoing Notice of Procurement Appeal and Procurement Appeal, and they are true of my own
5 knowledge except as to those matters alleged upon information and belief, and as to those matters, I
6 believe them to be true.

7 I declare under penalty of perjury that the foregoing is true and correct.

8 Dated: March 31, 2025



9 By: _____
10 CONCHITA BATHAN
11 *Appellants Summer Vista II DE, LLC and*
12 *Summer Vista III, DE LLC*

Exhibit

A



GHURA

Guam Housing and Urban Renewal Authority
Aturidat Ginima' Yan Rinueban Siudad Guahan
117 Bien Venida Avenue, Sinajana, GU 96910
Phone: (671) 477-9851 · Fax: (671) 300-7565 · TTY: (671) 472-3701
Website: www.ghura.org



Lourdes A. Leon Guerrero
Governor of Guam

Joshua F. Tenorio
Lt. Governor of Guam

John J. Rivera
Chairman

Nathanael P. Sanchez
Vice Chairman

Anisia S. Delia
Commissioner

Emilia F. Rice
Commissioner

Victor R. Torres
Commissioner

Karl E. Corpus
Resident Commissioner

Elizabeth F. Napoli
Executive Director

Fernando B. Esteves
Deputy Director

March 14, 2025

Ms. Joyce C.H. Tang, Esq.
Law Offices of Civile & Tang, PLLC
330 Herman Cortez Avenue, Suite 200
Hagåtña, Guam 96910

VIA E-MAIL: jtang@civilletang.com

Re: Appeal/Protest #2 on February 3, 2025 and Appeal/Protest #3 on February 17, 2025

Hafa Adai, Ms. Tang:

This letter is to provide notice that the above-referenced appeals/protests you filed with the Guam Housing and Urban Renewal Authority (GHURA) on February 3, 2025 and February 17, 2025, respectively, on behalf of your clients Summer Vista II, DE, LLC and Summer Vista III, DE, LLC are hereby denied due to untimely filing.

Please refer to the same reasoning used in the denial of Appeal/Protest #1 on January 6, 2025 which was addressed in GHURA's letter of January 23, 2025 of untimely filing as the basis of the denial of Appeal/Protest #2 and Appeal/Protest #3.

Should you have any questions or require further information, please do not hesitate to contact me.

Regards,


Elizabeth F. Napoli
Executive Director

Cc: Board of Commissioners
Chief Planner
In-House Counsel

Exhibit

B



GHURA

Guam Housing and Urban Renewal Authority
Aturidat Ginima' Yan Rinueban Siudad Guahan
117 Bien Venida Avenue, Sinajana, GU 96910
Phone: (671) 477-9851 · Fax: (671) 300-7565 · TTY: (671) 472-3701
Website: www.ghura.org



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Vice Chairman

Anisia S. Delia
Commissioner

Emilia F. Rice
Commissioner

Victor R. Torres
Commissioner

Karl E. Corpus
Resident Commissioner

Elizabeth F. Napoli
Executive Director

Fernando B. Esteves
Deputy Director

January 23, 2025

Ms. Joyce C.H. Tang, Esq.
Law Offices of Civile & Tang, PLLC
330 Herman Cortez Avenue, Suite 200
Hagåtña, Guam 96910

VIA E-MAIL: jtang@civilletang.com

Re: Appeal/Protest of the LIHTC Award to Flores Rosa Gardens L.L.C. and Ranking of Rosewood Park L.L.C.

Hafa Adai, Ms. Tang:

This letter is to provide notice that the above-referenced appeal/protest you filed with the Guam Housing and Urban Renewal Authority (GHURA) on January 6, 2025 on behalf of your clients Summer Vista II, DE, LLC (Summer Vista II) and Summer Vista III, DE, LLC (Summer Vista III) is hereby denied due to untimely filing.

In accordance with the 2024 Low Income Housing Tax Credit Qualified Allocation Plan (QAP), it states under its Appeal provision found on page 31, "All appeals shall be resolved in accordance with GHURA's Appeals Process Procedure, copies of which are maintained at GHURA's office." The Procedure for Appeal to the Board of Commissioners maintained at GHURA's office provides in Section I, Right to Appeal, Paragraph 3, Time Limit for Filing Appeal, "An appeal shall be submitted within ten (10) calendar days after the Executive Director's award for the successful applicant/applicants."

On December 18, 2024, GHURA issued notices to all five applicants for the 2024 Low Income Housing Tax Credit (LIHTC) competition cycle vying for the \$6,545,000.00 in 2024 LIHTC tax credits available. The notices sent to applicants indicated that the Board of Commissioners (BoC), at its regular meeting on December 10, 2024, had awarded \$1, 793,120.00 of 2024 LIHTC tax credits to the Flores Rosa Project (FRP), and that the remaining \$4, 751,880.00 in 2024 LIHTC tax credits for allocation would be given further consideration by the BoC at a future meeting. The notices further stated that applicants had the right to appeal the award of 2024 LIHTC tax credits to FRP pursuant to the QAP's Section VI regarding appeal. Thus, the deadline for Summer Vista II and Summer Vista III to have submitted their appeal was on or before December 28, 2024.



Furthermore, you stated in the appeal/protest letter, “GHURA is required to comply with the Guam Procurement Law with respect to the LIHTC program. *See Ex. 24* Office of the Attorney General [OAG] Legal Memorandum (AG 12-08-50) (12/17/2012)”. GHURA respectfully does not come to the same conclusion that this legal memorandum from the OAG requires the LIHTC program to be governed by the Guam Procurement Law.

Assuming, *arguendo*, that the Guam Procurement Law does govern the LIHTC program, Summer Vista II and Summer Vista III still missed the deadline to submit their procurement protest. The Guam Procurement Law in 5 GCA § 5425(a), Right to Protest, states, “Any actual or prospective bidder, offeror, or contractor who may be aggrieved in connection with the method of source, selection, solicitation or award of a contract, may protest to...the head of a purchasing agency. The protest shall be submitted in writing within fourteen (14) days after such aggrieved person knows or should know of the facts giving rise thereto.” As such, Summer Vista II and Summer Vista III missed the protest filing deadline in writing of on or before January 1, 2025 even if the Guam Procurement Law governed the LIHTC program.

Should you have any questions or require further information, please do not hesitate to contact me.

Regards,

Elizabeth F. Napoli
Executive Director

Cc: Board of Commissioners
Chief Planner
In-House Counsel

Exhibit

C

CIVILLE & TANG, PLLC

www.civilletang.com

Sender's Direct E-Mail:
jtang@civilletang.com

February 3, 2025

BY HAND DELIVERY AND ELECTRONIC MAIL

johninguam@gmail.com

Mr. John Rivera
Chairman
Board of Commissioners
GUAM HOUSING AND URBAN RENEWAL AUTHORITY
117 Bien Venida Avenue
Sinajana, Guam 96910

efnapoli@ghura.org

Ms. Elizabeth F. Napoli
Executive Director
GUAM HOUSING AND URBAN RENEWAL AUTHORITY
117 Bien Venida Avenue
Sinajana, Guam 96910

**RE: NOTICE OF APPEAL/PROTEST OF GHURA'S
APPEAL PROCESS RELATING TO THE 2024
LIHTC QAP**

Dear Mr. Rivera and Ms. Napoli:

Summer Vista II DE, LLC ("Summer Vista II") and Summer Vista III, DE, LLC ("Summer Vista III") hereby give notice that it protests the appeal process pursuant to the 2024 LIHTC QAP ("Protest 2"). Summer Vista II and Summer Vista III are collectively referred to as "Summer Vista". This protest asserts new and independent bases for challenging GHURA's assertion that the GHURA Appeal Rules and Procedure apply to this LIHTC procurement. See **Exhibit 1** (Procedure for Appeal to the Board of Commissioners). This protest/appeal is wholly separate from Summer Vista's original appeal/protest dated January 6, 2025 ("Protest #1").

This protest is in complete reservation of Summer Vista's rights with respect to Protest #1 and does not constitute a waiver or withdrawal of any part of Protest #1. As such, this new protest triggers separate obligations upon GHURA.

330 Hernan Cortez Avenue, Suite 200 • Hagåtña, Guam 96910
T: (671) 472-8868/9 • F: (671) 477-2511

Audrey Agwon

REC'D SECTION 8
FEB 3 25 PM 2:14

Mr. John Rivera
GHURA Board of Commissioners
Ms. Elizabeth F. Napoli
February 3, 2025
Page 2

On January 23, 2025, GHURA issued a letter denying Protest #1. See **Exhibit 2** (1/23/25 Decision). GHURA's denial of Protest #1 was two-fold.

First, GHURA denied the Protest #1 on timeliness ground based on the 2024 LIHTC QAP, stating that, "[a]ll appeals shall be resolved in accordance with GHURA's Appeals Process [and] Procedure [*sic*]..." *Id.* And, "[t]he Procedure for Appeal to the Board of Commissioners maintained at GHURA's office provides in Section I, Right to Appeal, Paragraph 3, Time Limit for Filing Appeal, [that] '[a]n appeal shall be submitted within ten (10) calendar days after the Executive Director's award for the successful applicant/applicants.'" *Id.*

Critically, the document relied upon by GHURA entitled "*Procedure for Appeal to the Board of Commissioners*" is not the same document referenced at page 31 of the LIHTC QAP or the 1/23/25 Decision -- "*GHURA's Appeals and Process Procedure*." GHURA has no record of any set of rules and regulations titled "GHURA's Appeals and Process Procedure". See **Exhibit 3** (1/23/2025 GHURA Response to Sunshine Act Request). And, it is undisputed that the document titled "Procedure for Appeal to the Board of Commissioners" was not approved by the GHURA Board and was not promulgated in accordance with the Administrative Adjudication Law ("AAL") at 5 GCA §9100 *et seq.* See *id.* Therefore, these rules have no legal effect and cannot form the basis for denying Protest #1. See 5 GCA 9303 (captioned "Adoption, Repeal, Recission, or Amendment of Rules and Regulations").

Thus, it is Summer Vista's position that the purported GHURA Appeals Process and Procedure has no legal effect because they do not exist. Furthermore, to the extent GHURA is relying on the Procedure for Appeal to the Board of Commissioner, Summer Vista asserts that these rules have no legal effect (they were not approved by the Board and were not promulgated in accordance with the AAL), because GHURA still failed to comply with the requirement under this set of rules that decisions regarding any appeal be decided by the Board of Commissioners ("Board"). Since the December 10, 2024 Board Meeting when the Board voted to award the 2024 LIHTC to Flores Rosa, there has been no other Board meetings; thus, the Board could not have met to review, discuss and vote on the disposition of Protest #1. Ms. Napoli signed the 1/23/25 Decision denying Protest #1 as the executive director, without Board review and approval. Nowhere in the purported Procedure for Appeal to the Board of Commissioners does it authorize GHURA's Executive Director or any other person to subsume the Board's role in reviewing and deciding appeals.

Based on the foregoing, Summer Vista disputes the purported GHURA Appeals Process and Procedure and the Procedure for Appeal to Board of Commissioners apply to any LIHTC appeal/protest.

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GHURA Board of Commissioners
Ms. Elizabeth F. Napoli
February 3, 2025
Page 3

Second, GHURA also denied Protest #1 on timeliness grounds pursuant to the Guam Procurement Law:

Assuming, *arguendo*, that the Guam Procurement Law does govern the LIHTC program, Summer Vista II and Summer Vista III still missed the deadline to submit their procurement protest. The Guam Procurement Law in 5 GCA § 5425(a), Right to Protest, states, "Any actual or prospective bidder, offeror, Of. contractor who may be aggrieved in connection with the method of source, selection, solicitation or award of a contract, may protest to ... the head of a purchasing agency. The protest shall be submitted in writing within fourteen (14) days after such aggrieved person knows or should know of the facts giving rise thereto." As such, Summer Vista II and Summer Vista III missed the protest filing deadline in writing of on or before January 1, 2025 even if the Guam Procurement Law governed the LIHTC program.

Id.

Immediately after receiving the 1/23/25 Decision, on January 23, 2025 Summer Vista wrote to GHURA seeking confirmation which appeal rules GHURA is following for Protest #1:

The law requires that GHURA follows appeal rules that are properly promulgated. The failure to do so is the denial of due process. Please identify by close of business, Friday, January 24, 2025, which rules and regulations GHURA is following with respect to this LIHTC Appeal/Protest.

Exhibit 4 (1/23/25 Ltr. to GHURA). GHURA disregarded this request and did not respond. On January 28, 2025, Summer Vista wrote to GHURA following up on the January 23, 2025 letter requesting GHURA identify the appeal rules and regulations GHURA is following for Protest #1. See **Exhibit 5** (1/28/25 E-mail to GHURA). It has been ten (10) days since the letter was sent to GHURA and GHURA has and continues to ignore this request.

Summer Vista agrees with GHURA that the Guam Procurement Laws apply to Protest #1 and this protest.

* * * *

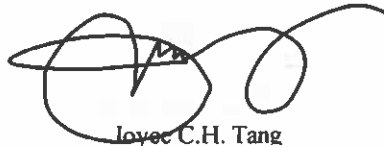
GHURA's use of the purported GHURA appeal rules and procedure are unlawful and the denial of Protest #1 on this basis is improper. It is unlawful for a GHURA or any government agency to assert rules that have never been promulgated, that are not published and not readily available to the public, and to delay response to Sunshine Act requests for information in an effort to cut off a parties' appeal rights. Guam's public policy with respect to procurement is clear. Guam's procurement laws serve "to ensure the fair and equitable treatment of all persons

Mr. John Rivera
GHURA Board of Commissioners
Ms. Elizabeth F. Napoli
February 3, 2025
Page 4

who deal with the procurement system in this Territory.” 5 GCA §5001(b)(1). The foregoing facts establish that GHURA has not been transparent and has acted in bad faith in its dealings with Summer Vista.

Summer Vista expressly reserves the right to supplement this protest as additional facts are discovered.

Sincerely,

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right. The signature is positioned above the printed name.

Joyce C.H. Tang

Enclosures: Exhibits 1 - 5

Exhibit

D

GUAM HOUSING AND URBAN RENEWAL AUTHORITY
Low Income Housing Tax Credit
2025 Carryover Allocation Agreement
Pursuant to Section 42(h)(1)(E) of the Internal Revenue Code

This Carryover Allocation Agreement is made and entered into by and between the Guam Housing and Urban Renewal Authority ("GHURA") and the Owner identified in Section I below as of the date indicated in Section VI below (the "Agreement"). This agreement provides for the allocation of 2024 Low Income Housing Tax Credits pursuant to Section 42(h)(1)(E) of the Code (as defined below) in the amount specified in Section VI below (the "Tax Credits") or the "housing credit dollar amount". The allocation of Tax Credits made in this agreement is subject to (i) all terms and conditions stated herein, including, without limitation, (ii) all terms and conditions of GHURA's Low Income Housing Tax Credit Qualified Allocation Plan (the "Qualified Allocation Plan"), the application and related materials submitted in connection with this allocation of Tax Credits (collectively, the "Applications"), and (iii) all requirements of Section 42 of the Internal Revenue Code of 1986, as amended, including, without limitation, all subsequent tax legislation duly enacted by the Congress of the United States, United States Treasury, Regulations proposed or in effect with respect to the code and revenue procedures, revenue rulings or other published determinations of the Treasury Department or Internal Revenue Service of the United States (collectively, the "Code").

I. OWNER:

Name: Flora Rosa Gardens, LLC
Attention: Robert P. Salas II
Address: 202 Hilton Road, PFM #7, Tumon, Guam 96913
Contact: (671) 688-8454
Email: rob.salas@pfmguam.com
Federal ID No.: EIN 66-1083040

II. PROJECT:

Name: Flores Rosa Gardens
Number: [Project Number first two letters and 4 digits example: GU-24-00]
Address: LOT NUMBER 2144-1D-7, Tamuning, Guam
(Refer to Exhibit A for legal description.)

III. BUILDING IDENTIFICATION NUMBERS: GU-24-00001 to GU-24-00003
(Refer to Exhibit B for further details.)

IV. ANTICIPATED PLACED-IN-SERVICE DATE: September 30, 2026
(This project must be Placed-in-Service on or before September 30, 2026.)

V. AGENCY:

Guam Housing and Urban Renewal Authority
117 Bien Venida Avenue
Sinajana, Guam 96910
Federal ID No.: 96-0001279

VI. DATE OF ALLOCATION: December 10, 2024

The housing credit dollar amount awarded from the 2024 pool is **[\$1,793,120.00]**. This housing credit dollar amount is derived from GHURA's evaluation of the Project. GHURA will evaluate the Project a final time in connection with the Project being placed-in-service, provided all documentation required by GHURA in connection with a placed-in-service application, including without limitation a final certified cost information acceptable to GHURA, is submitted no later than **June 30, 2027**. As a result of this final evaluation, GHURA will make a final determination of the housing credit dollar amount to be reflected on the IRS form(s) 8609 issued by GHURA for the Project and the housing credit dollar amount may be less than or equal to but never more than the amount supported by the project's reasonable eligible basis.

VII. OWNER'S TOTAL REASONABLY EXPECTED ADJUSTED ELIGIBLE BASIS: **[\$15,325,815.00]**.

The Owner's actual basis, including land costs as of the date of this Agreement is **[\$15,589,553.00]**. The percentage of the actual basis as of the date of this Agreement to the total reasonably expected basis in the Project is **[101.72%]**.

To meet Carryover Allocation requirements, the Owner must submit the Cost Certification for the ten percent (10%) test and the deed vesting title to the property in Owner no later than **June 30, 2025**.

An independent Certified Public Accountant's opinion (or other professional determination satisfactory to the Authority) demonstrating compliance with Section 42 of the Code and Internal Revenue Service carryover regulation, that at least ten percent (10%) of the Owner's total reasonably expected basis in the Project has been incurred, together with such other evidence as the Authority shall deem necessary to permit it to make a determination that such requirement has been met.

VIII. Pursuant to the Housing Assistance Tax Act of 2008 (Division C, Title I, Section 3002 of the Housing and Economic Recovery Act of 2008) the applicable percentage(s) for each building in the Project that is not federally subsidized shall be **nine percent (9%)**.

IX. GHURA may, in its sole discretion, deem the allocation of Tax Credits made in this Agreement cancelled by mutual consent if there is any failure to comply with all terms, conditions, and requirements of this Agreement, the Applications, the Qualified Allocation Plan, or the Code. Once so cancelled, neither the Owner, the Project, nor any other person or entity shall have any right to claim Tax Credits based on this Agreement or the Application and GHURA shall have no liability therefore.

X. GHURA will issue an IRS Form 8609 for each building in the Project only if all terms, conditions, and requirements of the Agreement, the Applications, the Qualified Allocation Plan, Reservation Agreement and Code are met. The total of the housing credit dollar

amounts reflected on the IRS Form 8609 for each building in the Project may be less than or equal to the housing credit dollar amount specified in Section VI above.

XI. GHURA has made the allocation of Tax Credits reflected in Section VI above and entered into this Agreement solely in reliance on information provided and representations made by or on behalf of the Owner in the Applications. This Agreement and the allocation of Tax Credits reflected herein do not constitute a representation, warranty, guaranty, advise or suggestion by GHURA as to (i) the qualification of the Project, or any building contained within the Project, for Tax Credits, or (ii) the feasibility or viability of the Project and no person or entity in any way now or subsequently with the Project or any other person or entity may rely on this Agreement and the allocation of Tax Credits reflected herein or on any other statements, written or oral of GHURA for such purposes.

XII. The Owner hereby agrees and acknowledges that the determination made in Section VI above and the sufficiency of evidence supporting the determination may be subject to future revision by GHURA or the Internal Revenue Service.

This Carryover Allocation Agreement was acknowledged, subscribed, and sworn to before me on.

GUAM HOUSING AND URBAN RENEWAL AUTHORITY

By: *E. Napoli*
Elizabeth F. Napoli
Executive Director

Date: 02/03/2025

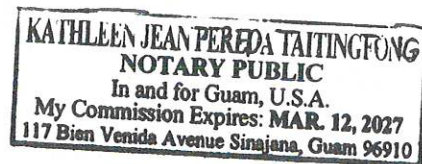
USA Territory of Guam

County of SINAJANA
(village)

Before me KATHLEEN JEAN P. TAITINGFONG, a Notary Public of the state and county mentioned, personally appeared **Elizabeth F. Napoli**, with whom I am personally acquainted (or proved to me on the basis of satisfactory evidence), and who upon oath, acknowledged herself to be the **Executive Director** of the **GUAM HOUSING AND URBAN RENEWAL AUTHORITY**, the within named bargainor, and that she as such, executed the foregoing instrument for the purpose therein contained, by signing the name of the **GUAM HOUSING AND URBAN RENEWAL AUTHORITY** by herself as **Executive Director**.

Witness my hand and seal, at the office, this 3RD day of FEBRUARY, 2025.

K. Pereda Taitingfong
Notary Public
My commission expires: MAR 12, 2027



This Carryover Allocation Agreement was acknowledged, subscribed, and sworn to before me on.

FLORES ROSA GARDENS, LLC

By: 
ROBERT SALAS II
Managing Member

Date: 1/30/2025

USA Territory of Guam

County of Tamuning
(village)

Before me Vanessa R. Aguon, a Notary Public of the state and county mentioned, personally appeared **ROBERT SALAS II**, with whom I am personally acquainted (or proved to me on the basis of satisfactory evidence), and who upon oath, acknowledged himself to be the **Managing Member** of **FLORES ROSA GARDENS, LLC**, the within named bargainor, and that he as such, executed the foregoing instrument for the purpose therein contained, by signing the name of the **FLORES ROSA GARDENS, LLC** by himself as the **Managing Member**.

Witness my hand and seal, at the office, this 30th day of January, 2025.



Notary Public
My commission expires: FEB 13, 2025

VANESSA R. AGUON
NOTARY PUBLIC
In and for Guam, U.S.A.
My Commission Expires: FEB. 13, 2025
275G Farenholt Ave PMB 304 Tamuning, GU 96913



EXHIBIT A
Legal Description

LOT NUMBER 2144-1D-7 (Subdivision of Lot 2144-1D), MUNICIPALITY OF TAMUNING, (Formerly Dededo), TERRITORY OF GUAM, Estate Number 58815, SUBURBAN, as said Lot is marked and designated on DRAWNING NUMBER MSM-519TD71, as L.M. Check Number 541 - FY 71, as described in that Retracement and Parcelling Map, dated JUNE 04, 1971 and recorded JUNE 15, 1951 at the Records Division, Department of Land Management, Government of Guam, under Document Number 102857.

AREA: 4,046.81 +/- SQUARE METERS

