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CH. 24 REAL PROPERTY TAX

CHAPTER 24
REAL PROPERTY TAX

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§ 24101. Title.

This Chapter may be cited as the Real Property Tax Law.

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SOURCE: GC § 19300.

§ 24102. Definitions.

Unless the context otherwise requires, the following provisions shall govern the construction of this Chapter:

(a) Property means land and improvements on land, and includes the interest of a lessee or licensee of land owned by the Chamorro Land Trust Commission;

(b) Assessee means the person to whom the property or a tax is assessed;

(c) Lien date means the time when taxes for any year become a lien on the property; this is noon on the first Monday in March in the year of assessment;

(d) Tax dedeed property means property which has been sold to the government for taxes;

(e) Tax sold property means real property which has been sold to the government by operation of law for taxes and from which the lien of such taxes has not been removed;

(f) Value, full cash value, fair market value, and cash value means ninety percent (90%) of the appraised value; appraised value means the amount at which property would be taken in payment of a just debt from a solvent debtor as determined by the last completed valuation conducted pursuant to § 24306, Title 11, Guam Code Annotated, as amended by the annual adjustments mandated in this Chapter. The appraised value of the interest of a lessee or licensee of land owned by the Chamorro Land Trust Commission shall be the appraised value of the land, not including improvements.

(g) The term roll shall mean and include any schedule of assessments on property subject to the payment of tax levied by this Chapter;

(h) Property shall be described for tax purposes in any manner sufficient to identify it: in the assessment, advertisement and sale of property for taxes, any abbreviations may be used if an explanation thereof appears on each page of the roll, or in the front of each book of the roll, or if they are explained in the document in which they appear;

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(i) If any act is required to be performed by this Chapter on or before a certain date and the date falls on a Sunday or holiday, the act may be performed on the next business day following with the same effect as if performed on the specified date;

(j) No act in any of the proceedings for raising revenue by taxation is illegal by reason of informality or because not completed within the required time;

(k) Board means Board of Equalization;

SOURCE: GC § 19301. Subsection (l) added by P.L. 27-021:2(June 25, 2003); repealed by P.L. 29-019:X:6 (Sept. 29, 2007). Subsection (f) amended by P.L. 29-019:X:5 (Sept. 29, 2007); P.L. 30-007:12(a) (Apr. 2, 2009). Subsections (a) and (f) amended by P.L. 31-076:2 (Sept. 19, 2011). Subsection (f) amended by P.L. 31-196:1(a) (Mar. 28, 2012). Subsection (f) amended by P.L. 33-185:XIV:2 (Sept. 10, 2016).

§ 24103. Levy.

There is hereby levied on all land property in Guam a yearly tax at the rate of seven seventy-seconds percent (7/72%) of the value thereof and seven eighteenths percent (7/18%) of the value of the improvements thereon. Such tax shall be assessed and collected in the manner prescribed in this Chapter. All proceeds derived by the government under any provision of this Chapter shall be deposited in the General Fund.

SOURCE: GC § 19302. Amended by P.L. 12-052; P.L. 12-123; P.L. 23-108:2; P.L. 29-019:X:7 (Sept. 29, 2007); P.L. 30-007:12(b) (Apr. 2, 2009), P.L. 31-196:1(b) (Mar. 28, 2012). Amended by P.L. 33-185:XIV:3 (Sept. 10, 2016).

§ 24104. Public Street Lights.

Such revenue as is necessary from the tax imposed pursuant to this Chapter is appropriated for the installation and operation of public streetlights. At the end of each month the Treasurer of Guam shall pay to Guam Power Authority the difference between its billings for installation and operation of public street lights pursuant to 16 GCA § 7161.

SOURCE: GC 19302.1 added by P.L. 17-026:47.

§ 24105. Improvements Defined.

The term improvements as used in § 24103 of this Title shall be construed to mean buildings and permanent structures on land. It is hereby declared to be the legislative intention, by the adoption of this Section, to encourage the cultivation of farms, land suitable for farming, and the production of livestock and poultry or the products thereof.

SOURCE: GC § 19303.

§ 24106. Rules and Regulations.

With the approval of the Governor, the tax collector may make such reasonable rules and regulations, not inconsistent with law, for the collection of taxes, the correction of errors, and the making of refunds as he deems to be in the public interest, and as will make for efficient fiscal administration.

SOURCE: GC § 19430.

§ 24107. Same.

All rules made by the assessor or tax collector, with the approval of the Governor, under the provisions of this Chapter, shall be promulgated as Executive Orders.

SOURCE: GC § 19431.

NOTE: See 5 GCA §§ 9300-9312 of the Administrative Adjudication Law regarding rule-making procedures.

§ 24108. Severability.

If any provision of this Chapter, or the application thereof to any person or circumstances is held to be invalid, its invalidity as to any other person not similarly situated or in any different circumstances, and the validity of any other provision thereof, shall not be affected thereby.

SOURCE: GC § 19438.

§ 24109. Failure to Supply Identifying Number.

Every person required to pay property taxes *shall* provide his taxpayer identification number to the Department.

(a) If any person fails to comply with such requirement, such person *shall*, unless it is shown that such failure is due to reasonable cause and not to willful neglect, pay a penalty of One Hundred Dollars (\$100.00) for each failure.

(b) The Department may make use of the taxpayer identification number for internal purposes only, to include, but not be limited to, the assessment and collection of taxes.

(c) Notwithstanding any provision of law to the contrary, tax returns, tax information, or other tax records pursuant to the administration of the real property tax are not 'returns' or 'return

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information' for the purposes of United States Code Title 26 §6103, as applied to Guam and are therefore exempt from non-disclosure under that Section.

(d) The taxpayer identification number associated with a real property taxpayer *shall not* be disclosed. However, the staff of the Office of Public Accountability, acting in their official capacity, may review real property tax return or return information for which the taxpayer identification number has *not* been redacted; provided, the review is conducted within the Department.

(e) Upon written request by the chairman of the legislative committee of *I Liheslaturan Guåhan* (the Guam Legislature) with jurisdiction over tax matters or the Public Auditor, the Department *shall* furnish any real property tax return or return information specified in such request, *except* that any return or return information *shall* have the taxpayer identification number redacted for all real property taxpayers.

SOURCE: Added by P.L. 32-218:2 (Dec. 29, 2014).

2017 NOTE: Subsection designations added pursuant to authority granted by 1 GCA § 1606.

2015 NOTE: This section was originally added by P.L. 21-030:1 (May 17, 1991) entitled "Reduced rates for senior citizens." It was repealed and reenacted by P.L. 23-107:1 (July 8, 1996) as a new section entitled "Legislative Intent," which was repealed by P.L. 24-267:2 (Aug. 17, 1998).

§ 24110. Reduced Tax Rates of Senior Citizens.

A senior citizen, who is defined for purposes of this Title as a person fifty-five (55) years of age or older, who is the head of a household and who currently resides in and owns his or her home, and has lived on Guam for five (5) preceding consecutive years shall pay a real property tax on such personal residential property at twenty percent (20%) of the yearly real estate tax based on the latest five (5) year tax assessment levied on such property owned by the respective senior citizen, provided such property is his or her place of primary residence.

SOURCE: Added by P.L. 21-030:2. Repealed and reenacted by P.L. 23-107:2 (July 8, 1996). Amended by P.L. 24-267:5 (Aug. 17, 1998); P.L. 29-019:X:5 (Sept. 29, 2007).

§ 24111. Government-Used Land not Taxed to Owner.

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(a) Findings. The Legislature finds that since the government of Guam has acknowledged over the years that much private property has been acquired for public use without compensation being paid to the private owner, as described in this Act, it is inherently unfair for the government to continue to collect real property taxes on such land so unlawfully acquired, the frequent situation being that a private lot will be cut in half by a public highway but will still be taxed as though it were a complete lot without the highway.

(b) Exemption. The Director of Revenue and Taxation (the Director) shall forthwith remove from the real estate rolls all those pieces or parcels of what was private property that are used as the sites of government roadways or utility easements. All landowners whose real estate tax payments would be reduced by such removal may present to the Director on forms supplied by the Director, proof by way of affidavit or otherwise that part of their property upon which they are paying real property taxes is actually occupied by the government. Upon verification of the truth of such statements, the Director shall remove such government-occupied property from the taxpayers' taxable property.

SOURCE: Added as uncodified law by P.L. 22-073:6, and codified by the Compiler. Repealed and reenacted by P.L. 23-107:2 (July 8, 1996).

§ 24112. Reduced Tax for U.S. Citizens with Disabilities and Heads of Households with Dependents with Disabilities.

A U.S. Citizen with disabilities or a head of household with dependents with disabilities, who is defined for purposes of this Title as a U.S. Citizen aged eighteen (18) years or over who has lived on Guam for the preceding five (5) consecutive years and who currently resides in his or her own home, and meets the definition of permanent disability as established by the Department of Integrated Services for Individuals with Disabilities (DISID), shall pay a real property tax at twenty percent (20%) of the yearly real estate tax based on the latest five (5) year tax assessment levied on such property owned by the respective U.S. Citizen if the property is his primary residence.

SOURCE: Added as § 24111 by P.L. 23-107:3 (July 8, 1996), renumbered by the Compiler to § 24112. Repealed and reenacted by P.L. 24-267:3 (Aug. 17, 1998). Amended by P.L. 29-019:X:5 (Sept. 29, 2007).

2017 NOTE: Subsection designation deleted pursuant to authority granted by 1 GCA § 1606.

§ 24113. Property Valuation for Senior Citizens or Citizens with Disabilities are Frozen at Their Current Level.

A senior citizen, a citizen with disabilities, or a head of household with dependent(s) with disabilities whose residential property qualifies for a lower real estate tax under the provisions of § 24110 and § 24112 of this Act is entitled to have the valuation of his or her residential property fixed at the amount assessed in its first year of eligibility and remain at such valuation until such citizen dies or no longer owns and resides in such property.

SOURCE: Added as § 24112 by P.L. 23-107:4 (July 8, 1996), renumbered by the Compiler to § 24113.

§ 24114. Effective Date for Application of Chapter.

(a) The exemption created by this Chapter shall be effective with property taxes levied in calendar year 1998 for collection in calendar year 1999 and each calendar year thereafter.

(b) Taxpayers who qualified for exemptions under § 2 of Public Law Numbers 21-30 and 23-107 shall be automatically qualified for exemptions under §§ 24110 and 24112 of this Act.

(c) The Department of Revenue and Taxation shall provide a written public notice of this exemption in a newspaper and in the mayor's offices at least once a year and shall inform citizens who may qualify about the existence of this Act.

SOURCE: Added as § 24113 by P.L. 23-107:5 (July 8, 1996), renumbered by the Compiler to § 24114. Repealed and reenacted by P.L. 24-267:4 (Aug. 17, 1998).

2017 NOTE: Subsection designations added pursuant to authority granted by 1 GCA § 1606.

§ 24115. Application and Review.

Notwithstanding any other provisions in this Chapter, claims for the tax credit for citizens eligible under §§ 24110 and 24112 must file with the assessor's office, in such form and such information as the assessor shall prescribe, on or before the fifteenth (15th) day of March each year for which the credit is claimed, except that once a claim is filed, it shall have continuing effect as a new claim for the credit for each subsequent year, unless it is disallowed or voided. For tax year 1999 only, the deadline is extended to April 30, 1999.

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SOURCE: Added by P.L. 24-267:6 (Aug. 17, 1998). Repealed/reenacted by P.L. 25-003:IV:25.

§ 24116. Tax Rates Applicable to Property Restricted to the Federal Low-Income Housing Tax Credit or with Deed Restrictions Involving Rental Caps.

The tax rate for real property restricted to the federal low-income housing tax credit (LIHTC) program, or real property with deed restrictions involving rental caps is computed according to the following Subsections.

(a) Notwithstanding any other provision of law, the assessed valuation of real property used for residential rental purposes wherein the land is restricted to requirements of the federal low-income housing tax credit (LIHTC) program, or the land contains deed restrictions subject to an agreement with a municipality, the state, the federal government, or an instrumentality thereof, which agreement restricts occupancy of those units to tenants who qualify in accordance with an income test, *shall* be determined using the income approach as applied to the actual net operating income, after deducting for reserves required by any federal, state or municipal programs.

(b) For the purposes of this § 24116, *net operating income shall* mean the actual or anticipated net income that remains after all operating expenses are deducted from effective gross income, but before mortgage debt service and book depreciation are deducted.

(c) The assessed valuation of real property used for such residential rental purposes *shall* be determined using the actual net operating income, and *shall not* include federal or local income tax credits, subsidized mortgage financing, or project grants, where such subsidies are used to offset the project development cost in order to provide for lower initial rents as determined by regulations promulgated by the Guam Housing and Urban Renewal Authority.

(1) To calculate appraised property values for tax purposes, the property's net operating income *shall* be divided by a capitalization rate appropriate for tax credit properties.

(A) Initially this capitalization rate *shall* be 9.41%, but this rate may be adjusted from time to time by *I*

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Liheslaturan Guåhan based on demonstrable changes in actual market conditions.

(B) By way of example, if a property generates net operating income of \$100,000, then that property would have a taxable value of $(\$100,000/.0941) = \$1,062,699$ x 70% (taxes are assessed at 70% of appraised value) = \$743,889.

(C) Property taxes for this example property would be \$743,889 times the applicable millage rate.

(2) For properties that have appealed prior year's property taxes that are affected by this Section, the property tax expense used in calculating net operating income will be calculated using the above calculation and the applicable millage rate.

(d) The Director of the Department of Revenue and Taxation shall report, on an annual basis, to *I Maga'låhen Guåhan* and to the Speaker of *I Liheslaturan Guåhan* regarding the impact of this program, if any, on property tax collections in Guam.

SOURCE: Added by P.L. 34-056:1 (Oct. 14, 2017).

2017 NOTE: Subsection designations added pursuant to authority granted by 1 GCA § 1606.

ARTICLE 2
TAX LIENS

- § 24201. Tax Lien.
- § 24202. Same: Date.
- § 24203. Same: Paramount.
- § 24204. Same: Removal.

§ 24201. Tax Lien.

Every tax is a lien against the property assessed.

SOURCE: GC § 19304.

§ 24202. Same: Date.

All tax liens attach as of the lien date.

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SOURCE: GC § 19305.

§ 24203. Same: Paramount.

All tax liens are paramount to all other liens.

SOURCE: GC § 19306.

§ 24204. Same: Removal.

For tax years prior to 2014, after thirty (30) years succeeding the time, heretofore and for tax years after 2013, after ten (10) years succeeding the time, hereafter, when any tax becomes a lien, if the lien has *not* been otherwise removed, then the lien ceases to exist and the tax is conclusively presumed to have been paid. The tax collector *shall* mark the tax paid in the records.

SOURCE: GC § 19307. Amended by P.L. 32-218:3 (Dec. 29, 2014).

**ARTICLE 3
TAX ASSESSOR**

- § 24301. Assessor.
- § 24302. Same: Deputies.
- § 24303. Same: Same: Appointment and Compensation.
- § 24304. Same: Liability.
- § 24305. Same: Assessment.
- § 24306. Same: Valuation.
- § 24307. Same: Intervening Years.
- § 24308. Same: Sworn Statement.
- § 24309. Same: Power to Require Information.
- § 24310. Report.
- § 24311. Penalty.
- § 24312. Oaths.
- § 24313. Penalty Assessment.
- § 24314. Property Not Previously Assessed.
- § 24315. Absent Owner.
- § 24316. Assessment to Representatives.
- § 24317. Decedents.
- § 24318. Property Sold for Taxes.
- § 24319. Same.
- § 24320. Assessment Roll: Content.

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- § 24321. Same: Errors.
- § 24322. Same: Affidavit of Assessor.
- § 24323. Rules and Regulations.
- § 24324. Index of Roll.

§ 24301. Assessor.

The Director of Revenue and Taxation shall be ex-officio assessor.

SOURCE: GC § 19308.

§ 24302. Same: Deputies.

The assessor is authorized to appoint deputies who shall have and exercise, under his direction, the powers and duties of the assessor. The acts of such deputies shall be held to be the acts of the assessor.

SOURCE: GC § 19309.

§ 24303. Same: Same: Appointment and Compensation.

The assessor may require his deputies to give bond in such amount as he may prescribe. All deputy assessors shall be employed, paid, and shall hold their offices or positions subject to the provisions of law applicable to other officers and employees of the government.

SOURCE: GC § 19310.

§ 24304. Same: Liability.

The assessor is liable for all taxes on property which is unassessed through his willful failure or inexcusable neglect.

SOURCE: GC § 19311.

§ 24305. Same: Assessment.

Annually, on or before the first day of September, the assessor shall ascertain all the taxable property in Guam and shall assess it to the persons owning or claiming it on the first Monday in March of that year at the value as determined in accordance with § 24306.

SOURCE: GC § 19312.

§ 24306. Same: Valuation.

For the calendar year 1977, the valuation of all property shall be the 1978 valuation as shown on the assessment roll of the government for 1976, provided, however, that in instances where property has been either improved or suffered loss in 1977, the assessor shall take into

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consideration such improvement or loss and adjust the assessment roll for such property accordingly. Commencing with the first Monday in March of 1978 and continuing every five (5) years thereafter, the assessor shall re-ascertain the value of all property in Guam and such valuation shall be used as the basis for assessment during the annual adjustments for property which has been either improved or suffered loss, as provided by § 24307. Notwithstanding any other provision of law, if the valuation provided for in this § 24306 is not re-ascertained every five (5) years as required by this Section, then the last completed valuation as supplemented by the annual adjustments provided for in § 24307 shall be the property tax valuation used under this Chapter.

SOURCE: GC § 19312.1, R/R by P.L. 12-053, R/R by P.L. 14-107. Amended by P.L. 27-0021:1 (June 25, 2003); P.L. 29-019:VI:39 (Sept. 29, 2007).

§ 24307. Same: Intervening Years.

In each year other than the year of the five (5) year valuation the assessor shall ascertain the value of all property as of the first Monday in March which shall have become taxable since the last valuation, including new improvements or additions to old improvements, or which shall change in value because of a change in use; and in case of the destruction or injury by fire, flood, typhoon, storm or otherwise, or removal of any improvements of any kind, or of orchards, timber, or ornamental trees, the value of which shall have been included in the former valuation of the property, the assessor shall determine the value of such loss and reduce the valuation accordingly.

SOURCE: GC § 19312.2. Amended by P.L. 29-019:VI:39 (Sept. 29, 2007).

§ 24308. Same: Sworn Statement.

The assessor may require from any person a written statement under oath showing all taxable property in Guam owned or claimed by the person making the statement, or by any firm of which such person is a member, or by any corporation of which such person is an officer, director, or managing agent. Such statement shall show the legal description of the property. Such statements are not public records and are not open to public inspection.

SOURCE: GC § 19313.

CROSS-REFERENCES: See 6 GCA § 4306 for the later law relating to Unsworn Statements made Under Penalty of Perjury, and the effects thereof.

§ 24309. Same: Power to Require Information.

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Every person shall furnish information or records for examination at any time, as required by the assessor. The assessor may subpoena and examine any person in relation to any statement made or information or records furnished by such person.

SOURCE: GC § 19314.

§ 24310. Report.

Any person claiming a reduction in the valuation of property below that of the prior year, by reason of a change in the use of the property, or the destruction or injury by fire, flood, typhoon, storm or otherwise, or removal of any improvement of any kind, or of orchards, timber or ornamental trees, the value of which shall have been included in the former valuation of the property, shall file a report thereof with the assessor in such form as he shall prescribe.

(a) Such report shall be signed and sworn to by the person making the same, and his signature thereon shall constitute a certification to the truth of the facts therein set forth under the penalty of perjury.

(b) Such report shall be filed prior to the first Monday in March of the year for which the reduction is sought, and a failure to file such report shall effect a forfeiture of any right to any such reduction in the valuation.

SOURCE: GC § 19212.3.

2017 NOTE: Subsection designations added pursuant to authority granted by 1 GCA § 1606.

§ 24311. Penalty.

Every person who willfully fails or refuses to comply with a subpoena issued by the assessor or who willfully fails or refuses to make any statement or furnish any information or records required by the assessor is guilty of a misdemeanor.

SOURCE: GC § 19315.

§ 24312. Oaths.

The assessor and all deputy assessors are empowered to administer oaths and affirmations in all matters arising in the course of their official duties.

SOURCE: GC § 19317.

§ 24313. Penalty Assessment.

Any property willfully concealed, transferred or misrepresented by the owner or his agent to evade taxation shall be penally assessed on discovery at not more than ten (10) times its value. This assessment shall be marked “Penal Assessment” and shall not be reduced by the Board of Equalization.

SOURCE: GC § 19318.

§ 24314. Property Not Previously Assessed.

(a) If any property has escaped assessment in one or more prior years and is owned or claimed by the same person who owned or claimed it during such prior year or years, the assessor shall assess the property at its value on the first Monday in March of every such year.

(b) Property which has previously escaped assessment shall be treated as property regularly assessed on the roll on which it is entered, but the entry of the assessment shall be followed with “escaped assessment for year _____”.

SOURCE: GC § 19319.

2017 NOTE: Subsection designations added pursuant to authority granted by 1 GCA § 1606.

§ 24315. Absent Owner.

If the name of an absent owner appears of record or is known to the assessor, the property shall be assessed to such absent owner; otherwise, the property shall be assessed to unknown owners.

SOURCE: GC § 19320.

§ 24316. Assessment to Representatives.

Where a person is assessed as agent, trustees, guardian, executor or administrator, his representative designation shall be added to his name and the assessment entered separately from his individual assessment, if any.

SOURCE: GC § 19321.

§ 24317. Decedents.

The undistributed or unpartitioned property of deceased person shall be assessed to the heirs.

SOURCE: GC § 19322.

§ 24318. Property Sold for Taxes.

Tax sold property shall be assessed as though not sold to the government until the right of redemption has been terminated. After each assessment of tax sold property, the assessor shall enter on the roll the fact that it has been sold for taxes and the date of the sale.

SOURCE: GC § 19323, as amended by P.L. 10-3.

§ 24319. Same.

Whenever property, which has been deeded to the government for taxes and is not on the current roll by reason of the termination of the right of redemption, is sold to a private purchaser, the property shall not be entered on the current roll, but shall be assessed on the next succeeding roll.

SOURCE: GC § 19324.

§ 24320. Assessment Roll: Content.

The assessor shall prepare an assessment roll in which shall be listed all property which it is the duty of the assessor, to assess. In addition to any other matters provided herein, the assessment roll shall show:

- (a) The name and address, if known, of each assessee;
- (b) The description of the property;
- (c) The cash value of the property.

SOURCE: GC § 19325.

§ 24321. Same: Errors.

No mistake in the name of the owner or supposed owner of property renders invalid an assessment or any subsequent step, to and including the deed to the government.

SOURCE: GC § 19326.

§ 24322. Same: Affidavit of Assessor.

The assessor shall complete the roll on or before September 1, annually.

- (a) He shall make an affidavit thereon that:
 - (1) He has diligently attempted to ascertain all taxable property;

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(2) All taxable property has been assessed on the roll according to his best judgment, information and belief, at its cash value;

(3) He has not maliciously imposed any unjust assessment;

(4) He has not knowingly allowed anyone to escape a just assessment;

(5) He has complied with and duly performed all duties imposed on the assessor by law.

(b) Failure to make such affidavit or any affidavit shall not affect the validity of the assessment.

(c) The assessor may require such an affidavit from his deputies or any of them.

SOURCE: GC § 19327.

2017 NOTE: Subsection/subitem designations added pursuant to authority granted by 1 GCA § 1606.

§ 24323. Rules and Regulations.

With the approval of the Governor, the assessor may prescribe such reasonable rules and regulations, not inconsistent with law, for assessment methods and procedures as he may deem necessary for efficient fiscal administration and in the public interest.

SOURCE: GC § 19328.

§ 24324. Index of Roll.

The assessor shall prepare an index to the roll showing the name of each assessee and each page where an assessment to him appears or each number under which an assessment to him appears and shall prepare a duplicate roll for each municipality, showing the property assessed therein.

SOURCE: GC § 19329.

**ARTICLE 4
EXEMPTIONS**

§ 24401. Exemptions: Listed.

§ 24402. Home Exemption.

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- § 24403. Definitions.
- § 24404. Limitation.
- § 24405. Same: Husband and Wife.
- § 24406. Same: Commercial Use.
- § 24407. Same: Ownership in Common.
- § 24408. Fallout Shelter Exemption.
- § 24409. Application and Review.
- § 24410. Action by Assessor.
- § 24411. Denial.
- § 24412. Time for Action.
- § 24413. Appeal.

§ 24401. Exemptions: Listed.

The following property is exempt from real property taxes and shall not be assessed:

(a) all property title to which is in the United States or the government of Guam, except as authorized in 60114.1(b) of Article 1 of Chapter 60, Title 21, Guam Code Annotated; except for the interest of a lessee or licensee in land owned and leased or licensed by the Chamorro Land Trust Commission;

(1) Notwithstanding this Subsection (a), taxes shall not be levied against any autonomous agency, public corporation, and other public instrumentalities of the government of Guam with existing leases where a tax levy may affect the revenue neutrality of that autonomous agency, public corporation, and other public instrumentalities of the government of Guam to the potential detriment of existing bond ratings.

(b) all property which is being used for public roads or easements;

(c) all property used exclusively for educational, religious, or other eleemosynary purposes;

(d) property included in any cemetery in use as such, and not conducted for profit;

(e) property upon which the provisions of § 61504 of Title 21, Guam Code Annotated prohibit the construction of buildings; and

(f) property used in active farming for at least eight (8) months in any tax year.

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SOURCE: GC § 19330. Subsection (f) added by P.L. 19-019:13. Amended by P.L. 31-076:2 (Sept. 19, 2011). Subsection (a) amended by P.L. 32-022:4 (May 3, 2013). Item (a)(1) added by P.L. 32-022:4 (May 3, 2013).

§ 24402. Home Tax Exemption.

(a) The owner of a home shall pay a real property tax on the value of the improvements at a rate equal to the rate that would otherwise apply pursuant to § 24103 or § 24110, as applicable, times the ratio of (i) the appraised value of the improvements minus Fifty Thousand Dollars (\$50,000.00) (but not less than zero), divided by (ii) the appraised value of the improvements; and shall pay a real property tax on the value of the land at a rate equal to the rate that would otherwise be applicable pursuant to § 24103 or § 24110 times the ratio of (i) the appraised value of the land minus the excess, if any, of Fifty Thousand Dollars (\$50,000.00) over the appraised value of the improvements (but not less than zero), divided by (ii) the appraised value of the land.

(b) Those taxpayers who previously qualified for home tax exemptions shall automatically qualify for the rates contained herein.

SOURCE: GC § 19330.1, as amended by P.L. 12-52. Amended by P.L. 24-383:2; P.L. 31-078:1(b) (Sept. 24, 2011).

2017 NOTE: Subsection designations added pursuant to authority granted by 1 GCA§ 1606.

§ 24403. Definitions.

As used in § 24402 through § 24413:

(a) Home means a building used and occupied by the owner thereof, including outbuildings, and the land on which it is located if such land is owned by the owner of the building.

(b) Own and owner refer to ownership in fee simple, including corporations, partnerships, and associations.

(c) Owned and owner refer to ownership in fee simple, including a purchaser of a fee under a recorded purchase contract, or a beneficial ownership.

(d) Commercial purposes does not include agricultural purposes, including grazing; or use in connection with fishing.

(e) Appraised value means appraised value as defined in item (f), § 24102.

SOURCE: GC § 19330.2.

§ 24404. Limitation.

The rates provided by § 24402 shall not be allowed for more than one (1) home for any one (1) owner.

SOURCE: GC § 19330.3. Amended by P.L. 31-078:1(b) (Sept. 24, 2011).

§ 24405. Same: Husband and Wife.

A husband and wife shall be permitted one (1) home subject to the rates provided in § 24403, where entitled thereto, whether the home is community property or not, and shall not be permitted those rates for separate homes for each of them, unless they are living separate and apart, in which case the amount of the exemption shall be divided equally between them.

SOURCE: GC § 19330.4. Amended by P.L. 31-078:1(b) (Sept. 24, 2011).

§ 24406. Same: Commercial Use.

A person whose home comprises property that is used in part for commercial purposes shall not be entitled to the rates provided by § 24402, except as to a building, or a separate portion thereof or apartment therein, that is exclusively used and occupied by him or her as his or her permanent residence; provided, further, that in the case of a separate portion or apartment, the amount of the exemption shall be prorated on the basis that the appraised value of the separate portion or apartment bears to the total appraised value of the building.

SOURCE: GC § 19330.5. Amended by P.L. 31-078:1(b) (Sept. 24, 2011).

§ 24407. Same: Ownership in Common.

Where property is owned in common, the Fifty Thousand Dollars (\$50,000) amount provided in the formulas in § 24402 shall be prorated among the owners.

SOURCE: GC § 19330.6. Amended by P.L. 31-078:1(b) (Sept. 24, 2011).

§ 24408. Fallout Shelter Exemption.

The owner of a fallout shelter shall be entitled to an exemption in determining the value thereof for the purpose of assessing real property taxes to the following extent:

The first Seven Hundred Fifty Dollars (\$750.00) of the appraised value of improvements, consisting of any structure used

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as a fallout shelter and any building of which the shelter is a part, and the land on which it is located, the exemption being applied first to improvements and the balance, if any, to the land. The exemption granted herein is in addition to the home exemption provided in § 24402 and nothing herein shall be construed to diminish an owner's right to such home exemption.

(a) Definitions. As used in this Section.

(1) Fallout shelter means any structure certified by the Director of Civil Defense as meeting the minimum national standards of protection against nuclear fallout.

(2) Owner refers to natural persons, corporations, associations, partnerships, and means any person who is liable for the payment of the real property tax imposed on the fallout shelter.

(3) Appraised value means appraised value as defined in item (f), § 24102.

(b) One exemption shall be allowed to every structure qualifying as a fallout shelter.

(c) Any person claiming an exemption under this Section shall submit to the assessor a certification by the Director of Civil Defense that the structure involved is a fallout shelter.

(d) It shall be the duty of the Director of Civil Defense or his delegate to examine any shelter upon the request of the owner thereof and if warranted to certify that said shelter meets the minimum national standards of protection against nuclear fallout.

SOURCE: GC § 19330.7.

§ 24409. Application and Review.

The following provisions of this Section shall govern the application for, granting of, and review of exemptions under §§ 24401(c), 24401(d), 24402 and 24408.

(a) Claim. A claim for exemption must be filed with the assessor listing the property involved, in such form and containing such information as the assessor shall prescribe. No exemption shall be allowed unless the claim therefor is filed on or before the fifteenth (15th) day of March of each year for which the exemption

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is claimed, except that once a claim is filed it shall have continuing effect as a new claim for the exemption for each subsequent year, unless it is disallowed or voided.

(b) Report of Change. Whenever a person has filed a claim for exemption covering any property, it shall be his duty, in the event he ceases to be the owner, or ceases to occupy the same as his home, or in the event of any change in the facts previously reported in his claim as to the use of the property pertaining to his entitlement to an exemption, to make a report thereof within thirty (30) days after any such event occurs. Such report shall have the effect of voiding the claim for exemption previously filed. The report shall be sufficient if it identifies the property involved and states that the claim for exemption previously filed may be voided. In the event the property comes into the hands of a fiduciary, the fiduciary shall make the report within thirty (30) days after his assumption of fiduciary duties. Any person who is under a duty of making a report under this Subsection and who fails to do so within the time required by law, shall be liable personally to a civil penalty, in the amount of Twenty-Five Dollars (\$25.00). In addition to this penalty, real property taxes, including penalties and interest, shall be assessed against the property.

(c) Notwithstanding the provisions of Subparagraph (a) above, claims for a home exemption for 1974 shall be filed on or before the fifteenth day of September 1974.

SOURCE: GC § 19330.8; Paragraph (c) added by P.L. 12-162.

§ 24410. Action by Assessor.

The assessor shall examine each claim for exemption filed with him and shall allow the same if found to be in accordance with law. In every case the property shall be assessed, notwithstanding that the exemption may eliminate any tax.

SOURCE: GC § 19330.9.

§ 24411. Denial.

If the assessor shall find the applicant not to be entitled to the exemption applied for, he shall complete a notice of disapproval, giving his reasons therefor, and serve a copy thereof upon the applicant either by personal delivery or by registered or certified mail to the post office address given by the applicant upon his application.

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SOURCE: GC § 19330.10.

§ 24412. Time for Action.

The assessor shall act upon every claim for exemption on or before the first day of August.

SOURCE: GC § 19330.11.

§ 24413. Appeal.

When a claim for exemption has been denied, the applicant may file his copy of notice of disapproval with the Board of Equalization on or before September 15 of the same year. The Board shall review the claim and the evidence presented to the assessor, and shall give the applicant an opportunity to be heard. The Board shall reverse the decision of the assessor and grant the claim for exemption if it finds the applicant is entitled thereto, or affirm the decision of the assessor. The decision of the Board shall be final unless the applicant or the assessor shall, within fifteen days from the date of the decision of the Board, file an action for review in the Superior Court.

SOURCE: GC § 19330.12.

**ARTICLE 5
BOARD OF EQUALIZATION**

- § 24501. Board of Equalization: Creation.
- § 24502. Same: Chairman and Secretary.
- § 24503. Same: Rules.
- § 24504. Same: Compensation.
- § 24505. Same: Meeting.
- § 24506. Same: Meetings.
- § 24507. Same: Assessor to Transmit Roll.
- § 24508. Same: Roll: Public Inspection.
- § 24509. Same: Same: Notice.
- § 24510. Same: Roll: Alterations.
- § 24511. Same: Same: Same.
- § 24512. Assessment Reduction: Application.
- § 24513. Same: Application: Content.
- § 24514. Examination by Board.
- § 24515. Evidence by Assessor Prior to Alteration.

- § 24516. Alteration: Records.
- § 24517. Same: Same.
- § 24518. Certification of Roll.
- § 24519. Witnesses: Attendance Compelled.
- § 24520. Same: Penalty.

§ 24501. Board of Equalization: Creation.

There is created in the government of Guam a Board of Equalization. The Board is composed of five (5) members appointed by the Governor, by and with the advice and consent of the Legislature, for terms of four (4) years; provided however, that of the members first appointed, three (3) shall be appointed for terms of two (2) years.

SOURCE: GC § 19331.

§ 24502. Same: Chairman and Secretary.

The Governor shall annually designate the Chairman of the Board and the Board shall annually elect a secretary from among its members. Such clerical and technical personnel and office facilities as the Board may reasonably require shall be furnished by the Director of Revenue and Taxation.

SOURCE: GC § 19332.

§ 24503. Same: Rules.

With the approval of the Governor, the Board may make reasonable rules, not inconsistent with law, for the conduct of its business and regulation of proceedings before it.

SOURCE: GC § 19333.

§ 24504. Same: Compensation.

Members of the Board shall be paid at the rate of Fifty Dollars (\$50.00) per day for each day on which the Board meets, as certified by the Treasurer of Guam; such compensation shall not exceed One Hundred Dollars (\$100.00) per month. The Secretary of the Board shall be paid an additional sum of Three Hundred Dollars (\$300.00) annually. The members of the Board are also entitled to compensation for their reasonable and necessary expenses incurred in the course of their official duties, as certified by the Treasurer.

SOURCE: GC § 19334, as amended by P.L. 15-148.

§ 24505. Same: Meeting.

The Board shall meet on the second Monday in June of each year for organization. At such meeting, the Board shall select its secretary, and shall notify the Governor and the assessor that it is organized and ready to transact business.

SOURCE: GC § 19335.

§ 24506. Same: Meetings.

The Board shall meet at such times and places as it may by rule or resolution prescribe, or upon call of the Chairman, or upon the call of the Governor. The Board must hold not less than two (2) meetings during the month of September and not less than two (2) meetings during the month of October.

SOURCE: GC § 19339.

§ 24507. Same: Assessor to Transmit Roll.

Such notice having been given, the assessor shall, not later than September 1 of each year, transmit the assessment roll to the Board, together with the duplicate rolls for each municipality and a copy of the index to the roll.

SOURCE: GC § 19336.

§ 24508. Same: Roll: Public Inspection.

The roll shall be made available for public inspection by the Board. The secretary of the Board shall transmit the duplicate roll for each municipality to the commissioner thereof, with directions to make the same available for public inspection.

SOURCE: GC § 19337.

§ 24509. Same: Same: Notice.

The secretary of the Board shall give public notice that the roll is open to public inspection at a designated place, and, as regards the duplicate rolls for each municipality, that they are available for inspection upon application to the several commissioners. Such notice shall further state that any person assessed, or his agent, may file with the Board on or before September 15, a written application for equalization of his assessment or correction of the roll. Such notice shall be given by publication in a newspaper once a week during each of the first two (2) weeks of September, and by posting in three (3) public places in Agana

and in two (2) public places in every other municipality during the same two (2) weeks.

SOURCE: GC § 19338.

§ 24510. Same: Roll: Alterations.

No application or recommendation for alteration of the roll for any year shall be filed with the Board after October 15 of that year.

SOURCE: GC § 19340.

§ 24511. Same: Same: Same.

The Board, upon a showing of unreasonableness, may increase or reduce any assessment on the roll in order to equalize assessments throughout Guam. The Board may correct quantities or descriptions of property where shown incorrectly on the roll.

SOURCE: GC § 19341.

§ 24512. Assessment Reduction: Application.

No assessment shall be reduced unless either the person assessed or his agent files with the Board a written application showing the facts claimed to warrant a reduction, or the assessor recommends in writing that a reduction be made.

SOURCE: GC § 19342.

§ 24513. Same: Application: Content.

An assessee's application for alteration of roll shall be in such form as the board may prescribe and shall show the mailing address of the assessee or his agent or the place at which notices may be left for him. The secretary of the Board shall give notice to the assessee or his agent of the time and place at which the Board will consider his application. If a mailing address is specified in the application, the notice shall be mailed to such address; otherwise, the notice shall be left at the place specified in the application. Such notice must be given not less than twenty-four (24) hours prior to the meeting.

SOURCE: GC § 19343.

§ 24514. Examination by Board.

Before any assessment is reduced on application of the assessee, the Board must examine him or the agent making the application for him, under oath, regarding the alteration requested, and no reduction shall be

made unless the assessee or such agent attends and answers all questions pertinent to the inquiry.

SOURCE: GC § 19344.

§ 24515. Evidence by Assessor Prior to Alteration.

The assessor shall attend every meeting of the Board at which any alteration of the roll is considered and may speak and introduce evidence regarding any such alteration.

SOURCE: GC § 19345.

§ 24516. Alteration: Records.

The secretary of the Board shall keep a record of every application and recommendation to the Board for alteration of the roll and of the action of the Board thereon, and of every alteration made by the Board in the assessment roll.

§ 24517. Same: Same.

The secretary of the Board shall enter upon the roll all changes made therein by the Board.

SOURCE: GC § 19348.

§ 24518. Certification of Roll.

The secretary of the Board shall certify the corrected roll for any year to the tax collector on or before October 31 of that year. The secretary of the Board shall deposit all of the records of the Board relating to that roll with the assessor.

SOURCE: GC § 19349.

§ 24519. Witnesses: Attendance Compelled.

Upon the hearing of any application, the Board shall have the power to compel the attendance of witnesses and to examine them under oath, and to compel the production of relevant and material papers. Subpoenas shall be signed by the chairman or the secretary of the Board, and every member of the Board is empowered to administer oaths and affirmations in any matter before the Board.

SOURCE: GC § 19350.

§ 24520. Same: Penalty.

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Every person who shall wilfully fail or refuse to comply with any subpoena lawfully issued by the Board is guilty of a misdemeanor. Every person who shall wilfully fail or refuse to answer any relevant and material question put to him by the Board in the course of any hearing before the Board is guilty of a misdemeanor, unless such failure or refusal is privileged.

SOURCE: GC § 19351.

ARTICLE 6
TAX COLLECTOR

- § 24601. Tax Collector.
- § 24602. Deputy Collectors: Powers.
- § 24603. Same: Appointment and Composition.
- § 24604. Collector: Liability.
- § 24605. Medium of Payment.
- § 24606. Negotiable Paper: Defined.
- § 24607. Same: Acceptance.
- § 24608. Same: Acceptance as Payment of Tax.
- § 24609. Same: Effect of Default.
- § 24610. Same: Same: Notice.
- § 24611. Service.
- § 24612. Date of Tax Payment.
- § 24613. Same.
- § 24614. Same: Notice.
- § 24615. Same: Same: Publication.
- § 24616. Tax Bill: Content.
- § 24617. Same: Notice.
- § 24618. Same: Tax Sold Property.
- § 24619. Same: Place of Payment.
- § 24620. Same: Receipt.
- § 24621. Liability of Collector.

§ 24601. Tax Collector.

(a) The Director of Revenue and Taxation shall be ex-officio tax collector and shall collect all property taxes.

(b) The Director of the Department of Revenue and Taxation *shall* be authorized to administratively take action to collect and resolve delinquent property taxes subject to regulations duly adopted pursuant to the Administrative Adjudication Law.

SOURCE: GC § 19353. Subsection (b) added as uncodified law by P.L. 32-218:8 (Dec. 29, 2014), and codified to this section by the Compiler.

2015 NOTE: Subsection designations were added to adhere to the Compiler's alpha-numeric scheme in accordance to the authority granted by 1 GCA § 1606.

§ 24602. Deputy Collectors: Powers.

The tax collector is authorized to appoint deputies who shall have and exercise, under his direction, the powers and duties of the tax collector. The acts of such deputies shall be the acts of the tax collector.

SOURCE: GC § 19354.

§ 24603. Same: Appointment and Composition.

The tax collector may require his deputies to give bond in such amount as he may prescribe. All deputy tax collectors shall be employed, paid, and shall hold their offices or positions subject to the provisions of law applicable to other offices and employees of the government.

SOURCE: GC § 19355.

§ 24604. Collector: Liability.

The tax collector is liable for all taxes on property which he fails to collect by reason of his willful failure or inexcusable neglect.

SOURCE: GC § 19356.

§ 24605. Medium of Payment.

Taxes must be paid in lawful money of the United States.

SOURCE: GC § 19357.

§ 24606. Negotiable Paper: Defined.

As used in this Article negotiable paper means checks, drafts and express and post office money orders.

SOURCE: GC § 19358.

§ 24607. Same: Acceptance.

The tax collector may in his discretion accept negotiable paper in payment of any property tax.

SOURCE: GC § 19359.

§ 24608. Same: Acceptance as Payment of Tax.

The acceptance of negotiable paper constitutes a payment of a property tax as of the date of acceptance when, but not before, the negotiable paper is duly paid.

SOURCE: GC § 19360.

§ 24609. Same: Effect of Default.

If any negotiable paper be not paid for any reason, any record of payment made on any official record because of its acceptance shall be cancelled, and the property tax is a lien as though no payment had been attempted. The officer accepting negotiable paper shall make any memoranda necessary to enable him to make proper cancellation on its return without payment.

SOURCE: GC § 19361.

§ 24610. Same: Same: Notice.

When a cancellation is made, the officer making it shall record it in a book kept by him for that purpose. He shall immediately send notice to the person who has attempted payment by negotiable paper of the cancellation of the payment; provided that the validity of any property tax, penalties or costs is not affected by failure or irregularity in giving the notice.

SOURCE: GC § 19362.

§ 24611. Service.

Notice, for the purpose of § 24609 shall be by personal service, or mail or by posting in one (1) public place in Agana and at least two (2) public places in the municipality where the person who has attempted payment is believed to reside.

SOURCE: GC § 19363.

§ 24612. Date of Tax Payment.

The first half of all property taxes is due December 15th of each year. The second half of all property taxes is due February 20th of each year. The entire tax on property may be paid when the first installment is due.

SOURCE: GC § 19364.

§ 24613. Same.

The tax collector may fix a date preceding the due date when payment may be made.

SOURCE: GC § 19365.

§ 24614. Same: Notice.

On or before the day when property taxes are payable, the tax collector shall publish a notice specifying:

- (a) The dates when taxes levied on the roll will be due;
- (b) The times when these taxes will be delinquent;
- (c) The penalties for delinquency;
- (d) That all taxes may be paid when the first installment is due;
- (e) The time and place at which payment may be made.

SOURCE: GC § 19366.

§ 24615. Same: Same: Publication.

The notice described in § 24614 shall be published at least once in a newspaper of general circulation in Guam, and shall be posted in one public place in Agana and in at least one public place in each municipality in Guam.

SOURCE: GC § 19367.

§ 24616. Tax Bill: Content.

As soon as possible after receipt of the completed roll, the tax collector shall prepare a tax bill for each assessee. The tax bill shall specify:

- (a) The amount of the assessment;
- (b) The amount of tax levied;
- (c) The amount of each installment;
- (d) The beginning and end of the fiscal year for which the tax is levied;
- (e) The description to the property;
- (f) A notice that if taxes are unpaid it will be necessary to pay penalties;

(g) The rates of computing delinquent penalties and redemption penalties.

SOURCE: GC § 19368.

§ 24617. Same: Notice.

Upon the preparation of the tax bills as specified in § 24616, the tax collector shall prepare a notice stating when, where, and from whom the assessee may obtain the tax bills. Such notice shall be published once in a newspaper of general circulation in Guam and shall be posted in one public place in Agana and in at least one public place in each municipality in Guam.

The failure or neglect of the tax collector to publish or post such notice, or the fact that the assessee did not receive the tax bill or any similar notice, does not affect the validity of any property tax or any proceeding to endorse collection of such tax.

§ 24618. Same: Tax Sold Property.

On the tax bill for tax sold property there shall appear in writing the fact that it has been sold for taxes.

SOURCE: GC § 19370.

§ 24619. Same: Place of Payment.

All property taxes shall be paid at the tax collector's office or at such other place or places as the tax collector may designate.

SOURCE: GC § 19371.

§ 24620. Same: Receipt.

The tax collector shall mark the fact and date of payment on the roll opposite the name of the assessee, and shall give the person making payment a receipt written on the tax bill, or copy thereof, specifying the amount of the tax and the amount remaining unpaid.

SOURCE: GC § 19372.

§ 24621. Liability of Collector.

The tax collector is accountable to the government of Guam for all moneys collected.

SOURCE: GC § 19373.

ARTICLE 7
DELINQUENT TAXES

- § 24701. Delinquent: Date: Penalties.
- § 24702. Same: Same: Same.
- § 24703. Same: Same: Exception.
- § 24704. Delinquent List: Payment for Preparation.
- § 24705. Same.
- § 24706. Same.
- § 24707. Roll: Certification.
- § 24708. Same: Effect.
- § 24709. Payment of Part of an Assessment.
- § 24710. Same: Entry on Roll.
- § 24711. Separate Valuation.
- § 24712. Same: Application.

§ 24701. Delinquent: Date: Penalties.

All taxes due December 15, if unpaid, are delinquent February 20 of the following year at 12:00 midnight, and thereafter a delinquent penalty attached to them in an amount equal to nine percent (9%); provided, however, that the minimum penalty under this Section shall be Five Dollars (\$5.00).

SOURCE: GC § 19374, R/R by P.L. 13-82; and by P.L. 13-97.

§ 24702. Same: Same: Same.

All taxes due February 20, if unpaid, are delinquent April 20 of each year at 12:00 midnight, and thereafter a delinquent penalty attached to them in an amount equal to nine percent (9%); provided, however, that the minimum penalty under this Section shall be Five Dollars (\$5.00).

SOURCE: GC § 19375 R/R by P.L. 13-82; and by P.L. 13-97.

§ 24703. Same: Same: Exception.

If February 20 or April 20 falls on a day when the public offices of the government of Guam are closed, the hour of delinquency is at 5:00 p.m. on the day next following when the public offices of the government of Guam are open.

SOURCE: GC § 19376.

§ 24704. Delinquent List: Payment for Preparation.

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After the second half of taxes on property is delinquent, the tax collector shall collect, as the cost of preparing the delinquent list, One Dollar (\$1.00) on each assessment on the roll.

SOURCE: GC § 19377.

§ 24705. Same.

After the first half of taxes on property is delinquent, the tax collector shall compute and enter on the roll the delinquent penalties against all taxes not marked paid.

SOURCE: GC § 19378.

§ 24706. Same.

After the second half of taxes on property shall have become delinquent, the tax collector shall compute and enter on the roll the delinquent penalties and costs against all taxes not marked paid, and shall prepare a delinquent list. In numerical or alphabetical order, the delinquent list shall show the following information relative to each assessment of property, the taxes on which are delinquent;

- (a) The assessee;
- (b) The description of the property;
- (c) The total amount due which is a lien on the property.

SOURCE: GC § 19379.

§ 24707. Roll: Certification.

The tax collector shall certify on the roll that all delinquent penalties and costs entered thereon are accurate and that all property on which taxes shall have been paid has been credited with such payment in the roll.

SOURCE: GC § 19380.

§ 24708. Same: Effect.

The roll or delinquent list is certified by the tax collector, showing unpaid taxes against any property is prima facie evidence of:

- (a) The assessment;
- (b) The property assessed;
- (c) The delinquency;

- (d) The amount due and unpaid;
- (e) Compliance with all forms of law relating to assessment and the levy of tax.

SOURCE: GC § 19381.

§ 24709. Payment of Part of an Assessment.

The tax on any parcel of real property may be paid separately from the whole assessment by paying the amount which bears the same proportion to all taxes which are a lien on the whole assessment as the valuation of such parcel bears to the valuation of all real property in the assessment.

SOURCE: GC § 19382.

§ 24710. Same: Entry on Roll.

On such payment as mentioned in § 24709, the tax collector shall make an entry on the roll opposite the assessment showing:

- (a) The property released from liens by separate payment of taxes;
- (b) The amount of taxes paid;
- (c) The value of the remainder of the assessment;
- (d) The balance payable on the assessment.

SOURCE: GC § 19383.

§ 24711. Separate Valuation.

Any person showing evidence by a deed, deed of trust, mortgage, or decree of court, of an interest in any parcel of real property, except possessory interest, which does not have a separate valuation on the roll, and who is not the owner or contract purchaser of the entire piece separately assessed, may apply to the tax collector to have the parcel separately valued on the roll for the purpose of paying current taxes.

SOURCE: GC § 19384.

§ 24712. Same: Application.

- (a) The application described in § 24711 shall be made after taxes are payable, before any payment of taxes has been made on the property, and before the last installment becomes delinquent. Said application shall

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be accompanied by an affidavit of interest and a fee of Five Dollars (\$5.00) for each parcel to be separately valued.

(b) The assessor shall describe and place a separate valuation on each of the parcels. The sums of the valuations of the parcel shall equal their total valuation before separation.

(c) The assessor shall transmit the valuation to the officer having custody of the roll. This officer shall enter the descriptions and separate valuations on the roll as part of the original assessment.

SOURCE: GC § 19385.

**ARTICLE 8
TAX SOLD PROPERTY**

- § 24801. Publication of Delinquent List and Notice of Sale.
- § 24802. Same: Publication.
- § 24803. Sale by Operation of Law.
- § 24804. Same: Payment Prior to Sale.
- § 24805. Same: Prevented by Errors.
- § 24806. Same: Entry.
- § 24807. Liability for Damage to Property Sold for Taxes.
- § 24808. Cancellation of Sale to Government.
- § 24809. Notice.
- § 24810. Auction of Unpaid Real Property Taxes.
- § 24811. Authority to Sell: Public Auction.
- § 24812. Redemption After Sale.
- § 24813. Deed to the Government.
- § 24814. Same: Form.
- § 24815. Same: Same.
- § 24816. Same: Statute of Limitations.
- § 24817. Redemption.
- § 24818. Same: Amount Necessary.
- § 24819. Same: Penalties.
- § 24820. Same: Application.
- § 24821. Same: Payment.
- § 24822. Same: Entry on Roll.
- § 24823. Same: Property Separately Valued.
- § 24824. Same: Same: Amount.

- § 24825. Same: Same: Same.
- § 24826. Same: Same: Entry on Roll.
- § 24827. Same: Same: Application.
- § 24828. Same: Same: Procedure.

§ 24801. Publication of Delinquent List and Notice of Sale.

Annually, on or before June 8, the tax collector shall publish the delinquent list of the property on which taxes, penalties and costs have been made. With the delinquent list the tax collector shall publish a notice specifying:

- (a) That unless the taxes, penalties and costs are paid, the real property on which they are a lien will be sold;
- (b) The time and place at which the property will be sold to the government of Guam by operation of law.

SOURCE: GC § 19386.

§ 24802. Same: Publication.

(a) The delinquent list and notice described in § 24801 shall be posted in one (1) public place in every village in Guam and published at least once in a daily newspaper of general circulation.

(b) Immediately after the posting of the aforesaid notice, tax collector shall file, with the Lieutenant Governor, a copy of the notice so posted and an affixed affidavit. The affidavit shall show:

- (1) That it is affixed to a true copy of notice posted;
- (2) The manner of giving notice.

The said affidavit is prima facie evidence of the facts stated therein.

SOURCE: GC § 19387. Subsection (a) amended by P.L. 24-251:1.

NOTE: The Government Code reference to §19385 [§ 24712] in Subsection (a) was apparently a typographical error and should have read §19386 [§ 24801 of this Title]; this has been corrected by Compiler.

The original Government Code made reference to the Secretary of Guam. This position was abolished in 1970, at the time the Governor was first elected. This position was replaced by the Lieutenant Governor. The Compiler has made the appropriate change.

§ 24803. Sale by Operation of Law.

Not less than twenty-one (21) nor more than twenty-eight (28) days after the first publication of the delinquent list, at the time fixed in the publication, the real property on which all taxes, penalties and cost have not been paid, except tax sold property, shall by operation of law and the declaration of the tax collector be sold to the government of Guam.

The sale shall be in the tax collector's office.

SOURCE: GC § 19388.

§ 24804. Same: Payment Prior to Sale.

Until the time of the sale the owner of any interest in the property may pay the amount due.

SOURCE: GC § 19389.

§ 24805. Same: Prevented by Errors.

If the tax collector observes before the sale because of any error the property should not be sold, he shall not mark it sold to the government. The property shall then be treated like property which escaped assessment for the year for which it was to have been sold.

SOURCE: GC § 19390.

§ 24806. Same: Entry.

In appropriate columns on the delinquent roll, opposite each parcel sold, the tax collector shall enter the facts and date of sale and the amount for which the property was sold to the government.

SOURCE: GC § 19391.

§ 24807. Liability for Damage to Property Sold for Taxes.

Every person who commits an act tending permanently to impair the value of tax sold or tax deeded property is liable for any damages sustained by the government because of this act.

If the act was done with intent to defraud the government, such person shall be guilty of a misdemeanor.

SOURCE: GC § 19392.

§ 24808. Cancellation of Sale to Government.

If the original sale to the government is ever cancelled or held void, the property shall be treated for all purposes as if sold to the government in the next subsequent year for which it would have been validly sold to

the government if it had not been tax sold property, and the records may be so stamped.

SOURCE: GC § 19393.

§ 24809. Notice.

Ninety (90) days notice shall be given before the tax collector shall make to the Government a deed pursuant to § 24813 of this Title. The tax collector shall notify the listed owner, or if such person is deceased, his personal representatives, or if such decedent has no personal representative, all of his known heirs by publication by placing notice in a public area in each municipality, by advertising in the media, and by certified mail indicating the date of termination of the right of redemption.

SOURCE: GC § 19394.1 enacted by P.L. 18-015:X:33.

§ 24810. Auction of Unpaid Real Property Taxes.

Upon the expiration of the redemption period pursuant to § 24809, the government of Guam, by acknowledgement before the Tax Commissioner of Guam, or before any officer authorized to take acknowledgement, may place the property for public auction for sale. When such property is auctioned and sold, any amount received in excess of the amount of delinquent taxes assessed on such property shall be paid to the owner of record of such property as determined immediately prior to tax deeding to the government.

SOURCE: GC § 19394.2 enacted by P.L. 18-015:X:34.

§ 24811. Authority to Sell: Public Auction.

(a) The tax collector may sell for lawful United States currency or negotiable paper, tax deeded properties deeded to the Government. Any person, regardless of any prior or existing lien, claim, or interest in such property may purchase such tax deeded properties at said sale.

(b) When parcels, which are unusable because of their size, location, or other condition, are tax deeded to the government, the tax collector may offer the parcel at fair market value to owners of contiguous parcels.

SOURCE: GC § 19394.3 enacted by P.L. 18-015:X:35.

§ 24812. Redemption After Sale.

Within one (1) year after the sale of any property pursuant to § 24811 of this Chapter, the person who owned the property prior to the

public auction may redeem the property by paying to the purchaser the amount paid to the government plus interest at the rate of twelve percent (12%) per annum. Once the one-year redemption period has expired, the person who owned the property prior to the public auction shall have no further redemption rights or interest whatsoever in said property.

SOURCE: GC § 19394.4 enacted by P.L. 18-040:72.

§ 24813. Deed to the Government.

If any tax sold property shall have not been redeemed within one (1) year from the date of its sale to the government, the tax collector shall make to the government a deed for the entire property, effective as of that date.

SOURCE: § 19394 GC, as amended by P.L. 12-227 and R/R by P.L. 18-015:X:32.

§ 24814. Same: Form.

Such deed, duly acknowledged or proved, is conclusive evidence except against actual fraud, of the regularity of all proceedings, from the assessment by the assessor to the execution of the deed, both inclusive.

SOURCE: GC § 19396.

§ 24815. Same: Same.

Such deed conveys to the government the absolute title to the property described therein, free of all encumbrances. Upon the execution and acknowledgement or proof of the deed referred to in § 24813, all rights of redemption shall automatically expire; and, thereafter, no action may be brought to set aside such deed except upon the ground of actual fraud.

SOURCE: GC § 19397, amended by P.L. 18-015:X:36 and further amended by P.L. 18-040:71.

§ 24816. Same: Statute of Limitations.

A proceeding based on an alleged invalidity or irregularity of any deed to the government or any private purchaser, for taxes or assessments, heretofore or hereafter executed, or of any proceedings leading up to the execution of the deed, must be commenced within six (6) months after the date of execution of the deed.

SOURCE: GC § 19398.

§ 24817. Redemption.

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Until the right of redemption shall have terminated, tax sold property may be redeemed by the owner or his successor in interest.

SOURCE: GC § 19405, as amended by P.L. 10-003.

§ 24818. Same: Amount Necessary.

The amount necessary to redeem is the sum of the following:

- (a) The amount of sold taxes;
- (b) The delinquent penalties and costs for the year of sale to the government;
- (c) Redemption penalties.

SOURCE: GC § 19406.

§ 24819. Same: Penalties.

Redemption penalties are the sum of the following:

- (a) One-half (1/2) of one percent a month beginning July 1 of the year of sale to the government on the amount of sold taxes at the time of sale;
- (b) One-half (1/2) of one percent a month beginning July 1 of each subsequent year on unpaid taxes for which the property would have been sold to the government in that year if there had not been a previous sale.

Provided, however, that the minimum penalty under this Section shall be Two Dollars (\$2.00).

SOURCE: GC § 19407.

§ 24820. Same: Application.

Application to redeem shall be made to the tax collector, who shall then prepare in triplicate estimates of the amount necessary to redeem.

SOURCE: GC § 19408.

§ 24821. Same: Payment.

Payment of the amount necessary to redeem shall be made to the Treasurer of Guam and receipt shall be endorsed in each copy of the estimate. The Treasurer shall deliver one copy of the receipt to the redemptioner and file one in his office, and deliver one to the Lieutenant Governor.

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SOURCE: GC § 19409.

NOTE: The Lieutenant Governor replaced the Secretary of Guam in 1970. The Compiler has made the appropriate change to this Section.

§ 24822. Same: Entry on Roll.

Opposite the description of the property on the delinquent roll on which property appears, the tax collector shall note the fact and date of redemption.

SOURCE: GC § 19410.

§ 24823. Same: Property Separately Valued.

Any parcel of tax sold property contained in an assessment, and having a separate valuation on the roll for the year of sale to the government, and all subsequent rolls may be redeemed separately from the whole assessment as provided hereinafter.

SOURCE: GC § 19411.

§ 24824. Same: Same: Amount.

The amount of sold taxes on the parcel is the amount which bears the same proportion to the amount of sold taxes on the whole assessment as the valuation of such parcel bears to the valuation of all real property in the assessment.

SOURCE: GC § 19412.

§ 24825. Same: Same: Same.

The amount necessary to redeem any parcel is the sum of the following:

- (a) The amount of sold taxes on the parcel;
- (b) Redemption penalties computed on the amount of sold taxes on the parcel;
- (c) Delinquent penalties and costs for the year of sale to the government, as if the parcel were the entire assessment.

SOURCE: GC § 19413.

§ 24826. Same: Same: Entry on Roll.

On such redemption, the tax collector shall make an entry opposite the assessment on the roll on which the property was sold showing:

- (a) The parcel released from lien by separate redemption;

- (b) The portion of the amount of sold taxes paid;
- (c) The valuation on the remainder of the assessment;
- (d) The portion of the amount of sold taxes remaining unpaid.

Opposite the assessment on each delinquent roll on which the property appears, the tax collector shall note the fact and date of partial redemption.

In all other respects the redemption shall be made in the regular manner.

SOURCE: GC § 19414.

§ 24827. Same: Same: Application.

Any person claiming an interest, evidenced by a deed, deed of trust, mortgage, or decree of court, in any parcel of tax sold property which does not have a separate valuation on the roll for the year of sale to the Government, or any subsequent roll, may apply to the tax collector to have the parcel separately valued in order that it may be redeemed as hereinafter provided. Each such application shall be accompanied by a fee of One Dollar (\$1.00).

SOURCE: GC § 19415.

§ 24828. Same: Same: Procedure.

A separate valuation shall be placed on the parcel described in the application mentioned in § 24827 and transmitted to the tax collector. Except between the time when the second installment of taxes shall have become delinquent and the time when property shall have been sold to the government, if the parcel shall not have been separately valued on the current roll, the assessor shall also transmit a separate valuation of the parcel to the officer having custody of the current roll, who shall place the valuation on the current roll as part of the original assessment. In all cases the sum of the valuations of the parcels separately valued shall equal their total valuation before separation.

SOURCE: GC § 19416.

**ARTICLE 9
ADJUSTMENTS, CORRECTIONS AND REFUNDS**

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- § 24901. Cancellation of Tax, Penalty or Costs.
- § 24902. Same: For Improper Assessments.
- § 24903. Correction of Roll.
- § 24904. Same.
- § 24905. Cancellation of Tax Deed.
- § 24906. Refunds.
- § 24907. Same: Limitation.
- § 24907.1. Same: Judicial Review of Administrative Denial of Claim.
- § 24908. Same: Application Form and Verification.
- § 24909. Payment Under Protest.
- § 24910. Same: Action to Recover
- § 24911. Payment of Tax on Other Than Property Intended.
- § 24912. Same.
- § 24913. Same.

§ 24901. Cancellation of Tax, Penalty or Costs.

All or any portion of any tax, penalty or costs may be cancelled by the tax collector, with the written approval of the Attorney General, if it was levied:

- (a) More than once;
- (b) Erroneously or illegally;
- (c) On a portion of an assessment in excess of the value of the property by reason of the assessor's clerical error;
- (d) On improvement which did not exist on the lien date;
- (e) On property sold for taxes if included in the amount for which such property was sold, or from which it was required to be redeemed.

The correct amount due on the assessment shall be paid before the tax is cancelled.

SOURCE: GC § 19417.

§ 24902. Same: for Improper Assessments.

On discovery that any property is assessed more than once for the same year, and upon payment of all taxes justly due thereon, the tax collector shall cancel the improper assessments and charges on the roll.

SOURCE: GC § 19418.

§ 24903. Correction of Roll.

Errors in the roll, or the delinquent list, or in any tax proceeding, may be corrected by the tax collector, with the written approval of the Attorney General, at any time after the assessment and equalization period and before the sale to the government for taxes. If any such correction will increase the amount of taxes due, five (5) days notice thereof, personally or by mail, or if the assessee cannot by reasonable diligence be found in Guam, by posting in one public place in Agana and in one place on the property concerned, shall be given the assessee, and he shall be given an opportunity for a hearing before the tax collector before the change is made.

SOURCE: GC § 19419.

§ 24904. Same.

With the written approval of the Attorney General, the tax collector, if all proceedings leading up to a sale or deed to the government have been correct, may correct a misstatement of fact or clerical error in:

- (a) The entry of a sale to the government by a new entry replacing the erroneous entry;
- (b) A tax deed, by issuance of a new or amended deed.

SOURCE: GC § 19420.

§ 24905. Cancellation of Tax Deed.

If the property is sold or deeded to the government for taxes, and the taxes have been paid or legally cancelled or were not legally a lien on the property, the sale and deed may be cancelled by the tax collector. Where a tax or sale or deed is legally cancelled, the tax collector shall note it on the roll. When a deed is cancelled, a memorandum of cancellation, signed by the tax collector, shall be filed in the land records of the Department of Land Management.

SOURCE: GC § 19421.

§ 24906. Refunds.

The tax collector shall, with the written approval of the Attorney General, refund any taxes, penalties or costs if they were:

- (a) Paid more than once;
- (b) Erroneously or illegally collected;

(c) Paid on an assessment of improvements which did not exist on the lien date.

SOURCE: GC § 19422.

§ 24907. Same: Limitation. Same Limitation.

No refund shall be made unless written application therefor is filed with the tax collector within three (3) years after payment was made; provided, however, if the refund claim is based upon an error made by the government of Guam resulting in an over assessment of the real property taxes on the property subject to the refund claim, the three (3) year limitation period shall begin to run when the taxpayer discovers the government's error or when the taxpayer is in possession of information that would put the taxpayer on reasonable notice to investigate whether the government has made an error, whichever occurs first.

SOURCE: GC § 19423. Amended by P.L. 23-138:2.

§ 24907.1. Same: Judicial Review of Administrative Denial of Claim.

In the event an administrative refund claim authorized under § 24906 of this Title and filed within the period provided in § 24907 of this Title is denied in whole or in part by the tax collector, the applicant shall have the right to commence an action against the government of Guam for judicial review of the denial in the Superior Court of Guam, provided that the action must be filed within one (1) year after the applicant receives notice from the tax collector that the claim has been denied in whole or in part.

SOURCE: Added by P.L. 23-138:3.

§ 24908. Same: Application Form and Verification.

The application for refund shall be made in such form as the tax collector may prescribe, and shall be verified. Such application shall be made only by the person who made the payment or his personal representative, guardian, or heir. No refund shall be made to an assignee of the applicant.

SOURCE: GC § 19424.

§ 24909. Payment Under Protest.

When taxes are payable, any assessee may pay the tax under protest, and payment under protest shall not be deemed voluntary. The protest shall be in writing, in such form as the tax collector may prescribe, and

shall specify the grounds on which the tax or assessment is claimed to be illegal and void.

SOURCE: GC § 19425.

§ 24910. Same: Action to Recover.

Within six (6) months after payment under protest, the person who made the payment, or his personal representative, guardian, or heir, may bring an action in the Superior Court against the government to recover the tax paid under protest. Payment of the amount of any judgment for the plaintiff in such action shall not be made to an assignee of such plaintiff.

SOURCE: GC § 19426.

§ 24911. Payment of Tax on Other Than Property Intended.

If a person by mistake pays a tax on other than the property intended and by substantial evidence convinces the tax collector that the payment was intended for another property, the tax collector may cancel the credit on the unintended property and transfer it to the intended property at any time prior to the sale of the property to the government. The person seeking such transfer must file with the tax collector an affidavit setting forth the facts claimed to warrant the transfer. If the transfer is made, the affidavit is a public record and reference to it shall be entered on the roll opposite the unintended property. Notice of the proposed transfer shall be posted at three (3) public places in Agana at least five (5) days before the transfer is made.

SOURCE: GC § 19427.

§ 24912. Same.

If the amount paid is less than the amount due on the intended property, the balance must be paid before the transfer is made. If the amount paid is more than the amount due, the tax collector shall refund the excess.

SOURCE: GC § 19428.

§ 24913. Same.

If the delinquent list is ready for publication or has been published, and, as a result of the transfer, the unintended property should be included in the delinquent list, the cost of advertising the unintended property shall be paid by the person applying for the transfer.

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SOURCE: GC § 19429.
