


*I MINA'TRENTAI TRES NA LIHESLATURAN GUÅHAN*  
2015 (FIRST) Regular Session

Bill No. 96-33 (for)

Introduced by:

Michael F.Q. San Nicolas 

---

**AN ACT TO PROVIDE AN EXTENDED PERIOD FOR  
THE FILING OF APPEALS FOR THE REAL  
PROPERTY TAX ASSESSMENT FOR TAX YEARS  
2014 AND 2015 AND PUBLISH AND POST NOTICES  
OF SUCH EXTENSION PERIOD.**

1 **BE IT ENACTED BY THE PEOPLE OF GUAM:**

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds  
3 that the Real Property Tax Assessment has substantially raised the appraised and  
4 assessed property values of the people of Guam with regard to the Real Property  
5 Tax.

6 *I Liheslatura* finds that while many of the subject properties may be  
7 correctly appraised and correctly assessed under Guam's Real Property Tax law, it  
8 is likely that some properties are not. Given the considerable increase in the  
9 assessed value of property and the corresponding increase in tax liability to  
10 Guam's real property taxpayers, such taxpayers should be given the greatest  
11 possible opportunity to avail themselves of appeals regarding the assessment of the  
12 real property tax on their lands and homes.

13 *I Liheslatura* further finds that some filers may not have been aware of  
14 potential errors on property tax rolls before the deadline to file an appeal for Tax  
15 Year 2014's rolls, March 16, 2015, pursuant to § 5 of Public Law 32-218.

2015 MAY 12 PM 1:59

1            *I Liheslatura* finds that extending the time by which a real property taxpayer  
2 may appeal the tax rolls would help ensure that taxpayers are not subject to  
3 erroneous assessments of tax on their properties.

4            It is therefore the intent of *I Liheslaturan Guâhan* to provide an extended  
5 period for the filing of appeals for the real property tax assessment for Tax Years  
6 2014 and 2015 to December 31, 2015.

7            **Section 2. Extended Deadline for Appeals for Real Property Taxes**  
8 **Assessed in Tax Year 2014.** Notwithstanding §5 of Public Law 32-218 and 11  
9 GCA §24413, any person required to pay property taxes for Tax Years 2014 and/or  
10 2015 may file his/her respective copy of notice of disapproval with the Board of  
11 Equalization on or before December 31, 2015. The Board *shall* review the claim  
12 and the evidence presented to the assessor, and *shall* give the applicant an  
13 opportunity to be heard. The Board *shall* reverse the decision of the assessor and  
14 grant the claim for exemption if it finds the applicant is entitled thereto, or affirm  
15 the decision of the assessor. The decision of the Board *shall* be final unless the  
16 applicant or the assessor *shall*, within fifteen (15) days from the date of the  
17 decision of the Board, file an action for review in the Superior Court. The tax on  
18 properties under appeal *shall* not be deemed due, for the purposes of 11 GCA §§  
19 24701 or 24702, until thirty (30) days following the date on which a final decision  
20 regarding such appeal *is* rendered. Any appeal which has been made after the  
21 deadline established in §5 of Public Law 32-218 and before December 31, 2015,  
22 *shall* be treated as a valid appeal for the provisions of this Section. The Board of  
23 Equalization is otherwise authorized to certify the Assessment Roll by the dates  
24 authorized by law, subject to the final decision with regard to pending appeals.

25            **Section 3. Public Notice of the Extension of Appeals Deadline.** The  
26 Department of Revenue and Taxation *shall* publish notice of the extended filing  
27 deadline for the appeals pursuant to §5 of this Act in a newspaper of general

1 circulation and post a copy of such notice at each mayor's office, the Treasurer of  
2 Guam located at the Department of Revenue and Taxation, and the Real Property  
3 Tax Division of the Department of Revenue and Taxation.

4 **Section 4. Severability.** *If* any provision of this Act, or the application  
5 thereof to any person or circumstances *is* held to be invalid, its invalidity as to any  
6 other person not similarly situated or in any different circumstances, and the  
7 validity of any other provision thereof, *shall* not be affected thereby.