EDDIE BAZA CALVO
Governor

RAY TENORIO
Lieutenant Governor

Office of the Governor of Guam

JUL 07 2015

33-15-0601
Office of the Speaker
Judith T. Won Pat, Ed.D
Date: 7/7/15
Time: 12:25 PM
Received By:

2015 JUL -7 PM 2:28

Honorable Judith T. Won Pat, Ed.D.
Speaker
I Mina'trentai Tres Na Liheslaturan Guåhan
155 Hesler Street
Hagåtña, Guam 96910

Dear Madame Speaker:

Transmitted herewith is Bill No. 96-33 (COR) **"AN ACT TO PROVIDE FOR AN EXTENDED PERIOD FOR THE FILING OF APPEALS FOR THE REAL PROPERTY TAX ASSESSMENT FOR TAX YEARS 2014 AND 2015; AND TO PUBLISH AND POST NOTICES OF SUCH EXTENSION PERIOD"** which was signed into law on June 30, 2015, as **Public Law 33-58.**

Senseramente,

EDDIE BAZA CALVO

0601

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

CERTIFICATION OF PASSAGE OF AN ACT TO *I MAGA'LAHEN GUÅHAN*

This is to certify that **Bill No. 96-33 (COR), "AN ACT TO PROVIDE FOR AN EXTENDED PERIOD FOR THE FILING OF APPEALS FOR THE REAL PROPERTY TAX ASSESSMENT FOR TAX YEARS 2014 AND 2015; AND TO PUBLISH AND POST NOTICES OF SUCH EXTENSION PERIOD,"** was on the 17th day of June 2015, duly and regularly passed.

Judith T. Won Pat, Ed.D.
Speaker

Attested:

Tina Rose Muña Barnes
Legislative Secretary

This Act was received by *I Maga'lahen Guåhan* this 18th day of June, 2015, at 3:00 o'clock P.M.

Assistant Staff Officer
Maga'lahi's Office

APPROVED:

RAYMOND S. TENORIO
Acting Governor of Guam

Date: JUN 30 2015

Public Law No. 33-58

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

Bill No. 96-33 (COR)
As amended on the Floor.

Introduced by:

Michael F.Q. San Nicolas
T. C. Ada
V. Anthony Ada
Frank F. Blas, Jr.
FRANK B. AGUON, JR.
B. J.F. Cruz
James V. Espaldon
Brant T. McCreadie
Tommy Morrison
T. R. Muña Barnes
R. J. Respicio
Dennis G. Rodriguez, Jr.
Mary Camacho Torres
N. B. Underwood, Ph.D.
Judith T. Won Pat, Ed.D.

AN ACT TO PROVIDE FOR AN EXTENDED PERIOD FOR THE FILING OF APPEALS FOR THE REAL PROPERTY TAX ASSESSMENT FOR TAX YEARS 2014 AND 2015; AND TO 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.

I Liheslaturan Guåhan finds that while many of the subject properties may be correctly appraised and correctly assessed under Guam's real property tax law, it is likely that some properties are not. Given the considerable increase in the assessed value of property and the corresponding increase in tax liability to Guam's real property taxpayers, such taxpayers should be given the greatest possible opportunity to avail themselves of appeals regarding the assessment of the real property tax on their lands and homes.

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

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

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

Section 2. Extended Deadline for Appeals for Real Property Taxes Assessed in Tax Year 2014. Notwithstanding Section 5 of Public Law 32-218 and 11 GCA § 24413, any person required to pay property taxes for Tax Years 2014 and/or 2015 may file his/her respective copy of notice of disapproval with the Board of Equalization on or before December 31, 2015. 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, within fifteen (15) days from the date of the decision

of the Board, files an action for review in the Superior Court. The tax on properties under appeal *shall not* be deemed due, for the purposes of 11 GCA §§ 24701 or 24702, until thirty (30) days following the date on which a final decision regarding such appeal is rendered. Any appeal which has been made after the deadline established in Section 5 of Public Law 32-218 and before December 31, 2015, *shall* be treated as a valid appeal for the provisions of this Section. The Board of Equalization is otherwise authorized to certify the assessment roll by the dates authorized by law, subject to the final decision with regard to pending appeals.

Section 3. Public Notice of the Extension of Appeals Deadline. The Department of Revenue and Taxation *shall* publish notice of the extended filing deadline for the appeals pursuant to Section 2 of this Act in a newspaper of general circulation and post a copy of such notice at each Mayor's office, at the Treasurer of Guam located at the Department of Revenue and Taxation, and at the Real Property Tax Division of the Department of Revenue and Taxation. Said notices *shall* be posted within ten (10) working days of the enactment of this Act.

Section 4. Severability. *If* any provision of this Act, 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.