

MINA BENTE OCHO NA LIHESLATURAN GUÅHAN
2005 (FIRST) REGULAR SESSION

BILL NO. 177(LEC)
INTRODUCED BY:

F. B. AGUON, JR. 

AN ACT RELATIVE TO ESTABLISHING A TEMPORARY MORATORIUM ON REAL PROPERTY TAXES TO ORIGINAL LANDOWNERS OF PROPERTY RECEIVED THROUGH THE GUAM ANCESTRAL LANDS COMMISSION; TO ALLOW FOR THE PROPER AND TIMELY DISTRIBUTION OF SAID REAL ESTATE TO RIGHTFUL HEIRS, SUBDIVISION OF THE PROPERTY, AND THE OFFICIAL RECORDATION OF THE FEE SIMPLE TITLE OWNERSHIP OF THE PROPERTY WITH THE DEPARTMENT OF LAND MANAGEMENT.

1 BE IT ENACTED BY THE PEOPLE OF GUAM:

2 Section 1. Legislative Intent and Findings.

3 The Liheslaturan Guahan finds that numerous families and
4 individuals in recent years have been recipients and beneficiaries of
5 property that has been returned through the federal excess lands program,
6 specifically through the Ancestral Lands Commission. Many of these
7 families have received deeds to properties that have been returned to the
8 estate of the original landowners, the registered owner of the property at
9 the time of initial taking 40 or 50 years ago. Many of these individuals and
10 families who receive the deeds have the arduous task of locating the

1 rightful heirs, arranging for surveying and subdivision of the properties, at
2 times applying the use of the court process for clarification and proper
3 division of the property, and finally registering the fee simple title of the
4 property with the Department of Land Management. This process could
5 take a significant amount of time and the expenditure of significant
6 financial resources, prior to any closure and the final subdivision of the
7 properties.

8 I Liheslaturan Guahan further finds that the Ancestral Lands
9 Commission will continue to distribute deeds of properties to original
10 landowners as federal excess properties are returned to the government of
11 Guam. This process will continue until such time that all the federal excess
12 properties given to the government are properly returned to the rightful
13 original landowners.

14 Because these individuals and families have not had direct access and
15 use of their original property for the past 40-50 years, due to national
16 defense concerns, it is only proper that upon the return of these lands to
17 their original landowners, the landowners be given a temporary
18 moratorium on the payment of real estate taxes until such time that the
19 property is appropriately divided among the rightful heirs of the estate,
20 and registered accordingly with the government of Guam. This temporary
21 moratorium would provide some financial relief to these families, and
22 would further enable them to apply their personal finances toward the
23 proper and timely subdivision of the property for their descendents.

1 Ultimately, benefiting the families and the entire island community of
2 Guam.

3 Therefore, this provision would establish a moratorium on the
4 payment of the real estate property taxes by ancestral landowners directly
5 receiving returned federal excess properties. Such moratorium would be
6 effective for a time period not to exceed three years. The payment of real
7 property taxes on said property would commence immediately upon the
8 official recordation of the property, and not to exceed three years from the
9 date upon which the estate of the original landowner receives the written
10 deed to the property.

11 **Section 2. Temporary Moratorium on Real Property Taxes for**
12 **Original Landowners of Returned Federal Excess Lands Through the**
13 **Ancestral Lands Commission.**

14 There shall hereby be a temporary moratorium placed on the
15 payment of real property taxes for original landowners who are recipients
16 of deeds to property for ancestral lands through the Ancestral Lands
17 Commission until such time that the properties are officially recorded fee
18 simple title through the Department of Land Management; but said time
19 period for the applicability of the moratorium shall not exceed three (3)
20 years from the date of presentation of the deed documents to the estate of
21 the original landowners by the Commission.

22 In order to insure proper compliance with the provisions set forth
23 herein, the individuals or families who are eligible for the receipt of such

1 temporary tax reprieve shall appropriately notify in writing to the
2 Department of Land Management and the Department of Revenue and
3 Taxation their intention of applying the aforementioned real property tax
4 moratorium. The Department of Revenue and Taxation shall subsequently
5 provide written documentation (for informational purposes only, and shall
6 not constitute approval or disapproval) to said individual or family
7 members of the timeframe applicable for utilizing the tax moratorium set
8 herein; said documentation shall also highlight that such moratorium on
9 real property taxes shall not exceed three (3) years from the date of
10 presentation of the deed documents to the original landowners by the
11 Commission.

12 The Department of Land Management and the Department of
13 Revenue and Taxation shall work collectively with applicable original
14 landowners and beneficiaries of Ancestral Lands Commission properties to
15 insure proper implementation of the provisions contained herein.

16 **Section 3. Severability Clause.**

17 If any provision of this Act or its application to any person or
18 circumstances is held invalid, the invalidity shall not affect other
19 provisions or applications of this Act which can be given effect without the
20 invalid provision or application, and to this end the provisions of this Act
21 are severable.