MINA'BENTE NUEBI NA LIHESLATURAN GUÅHAN 2007 (FIRST) Regular Session

Bill No. 1/8 (EC)

Introduced by:

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J.P. GUTHERTZ T.R. MUÑA BARNES R.J. RESPICIO

AN ACT TO ADOPT ALLOWABLE LAND USES, SETBACKS, DENSITIES AND A PROPERTY MAP FOR RETURNED ANCESTRAL LANDS IN THE DOS AMANTES PLANNING AREA (HARMON CLIFFLINE AND FINEGAYAN VICINITY) AND TO AMEND CHAPTER 24 OF TITLE 11 GUAM CODE ANNOTATED RELATIVE TO REAL PROPERTY TAX.

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Legislative Findings and Intent. In District Court of Guam 2 Civil Actions 10-50 and 33-50, the U.S. condemned privately held lots or 3 portions of privately held lots and consolidated the privately held lots into 4 two large land parcels, thereby extinguishing all property lines, 5 extinguishing all property corners, and invalidating all deeds and 6 Certificates of Title in effect at the time of condemnation. U.S. Public Law 7 103-339 entitled "An Act to Provide for the Transfer of Excess Lands to the 8 Government of Guam," and U.S. Public Law 101-510 entitled "Defense 9 Base Closure and Realignment Act of 1990" have identified more then six 10 thousand acres of Federal Excess Land for conveyance as surplus property 11 on Guam. The Government of Guam elected to return the land to the 12

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original landowners or heirs. The Guam Ancestral Land Commission

2 deeds to the land claimants do not define the property lines of the

individual return parcels, do not establish the lot size, and do not define

the location of the individual return lots.

Over 500 acres of land in the *Dos Amantes* area are potentially available for lease by the Land Bank Trust and the monies derived from the rental of the 500 plus acres could be used to pay dividends to those families whose land was not returned, however numerous problems prevent the leasing of these lands by the Ancestral Land Bank Trust and consequently prevent the Ancestral Land Bank Trust from paying dividends to those families whose land are not to be returned.

The boundaries of the Ancestral Land Bank Trust land have yet to be defined. The Ancestral Land Bank Trust land is not registered and cannot be registered until the boundaries are explicitly defined. The boundaries of the Ancestral Land Bank Trust land cannot be defined without simultaneously defining the boundaries of all abutting properties. Defining the boundaries of properties at *Dos Amantes* is impeded by the fact that surveyors have discovered problems with the reference points and therefore the Department of Land Management has put a hold on the processing of ancestral land survey maps. The Ancestral Land Bank Trust

cannot obtain title insurance because the land is not registered and, without survey maps, cannot be registered.

Recognizing the magnitude of problems facing the original 3 landowners and heirs, the Ancestral Land Bank Trust, and also recognizing 4 the desire of the GALC to address these problems, but being severely 5 restricted by personnel and budgetary limitations, Ancestral Land owners 6 in the Dos Amantes area have taken a cooperative, private initiative and 7 formulated a proposed program to address the disabilities afflicting the 8 Ancestral Return Lands. The Dos Amantes land owners commissioned, at 9 their expense, a Land Use Master Plan for the Dos Amantes Planning Area 10 (shown as Attachment No. 3). 11

A primary purpose of the Land Use Master Plan is protection of the fresh water lens in the Harmon area:

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A major feature of the Land Use Master Plan for the *Dos Amantes* Planning Area is a Cadastral Base Map that provides precise property corner coordinates for all lots within the planning area. The property corner coordinates are tied to the same GGTN monuments on which the certified (by local registered surveyors) Return Maps from the GSA to the Government of Guam are based, thereby ensuring there is no overlap of lot boundaries, and that no discrepancies exist between

individual lot boundaries and the boundaries of the lands returned by the Federal Government.

Recognizing that the Land Use Master Plan for the Dos Amantes Planning Area and the Cadastral Base Map were based on, and meet, the land planning requirements stipulated by 21 GCA and effectively address many of the problems facing land claimants, the Guam Ancestral Land Commission (GALC), after conducting public hearings, officially adopted these documents (GALC Resolution 2005-001, dated 8 September 05, shown within, as Attachment No. 3), and the Governor of Guam via his Executive Order No. 2006-02 (shown as Attachment No. 4), dated January 26, 2006, approved and adopted both the Dos Amantes Land Use Master Plan and the *Dos Amantes* Cadastral Base Map.

To confirm their agreement with the *Dos Amantes* Land Use Plan Zoning and Land Use Controls established by the Governor's Executive Order No. 2006-02 (Department of Land Management Instrument No. 730464, year 2006, month 07, date 30) concurring Ancestral Landowners, subject to the decree, initiated individual property descriptions of their lots. Based upon these lot descriptions and the requirements of Executive Order No. 2006-02 (@ para. 2. "The Director of Land Management is directed to use this *Dos Amantes* Master Plan's Cadastral Base Map of 13 September 2005 as a footprint for property field surveys subsequently performed by

individual lot claimants and their heirs.") landowners agreed to real 1 property boundaries and the land use controls imposed upon the real 2 property within said boundaries by Executive Order No. 2006-02 (@ para 1. 3 "The Land Use Plan for Dos Amantes Planning Area" and the Updated 4 Cadastral Base Map for the *Dos Amantes* Planning Area, both incorporated 5 herein as Attachment No. 3 and 4 respectfully, are approved and 6 adopted"). Having thus complied with established survey and land use 7 requirements by updating the Cadastral Base Map now in force and effect 8 for the Dos Amantes Planning Area landowners respectfully request 9 permanent legislation to this effect.

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Public Law No. 25-45 requisite for ancestral claims applications is to include the area of land covered by the claim, including property descriptions and maps, but at the time of application most claimants did not have access to property descriptions and maps and therefore the deeds were issued without *property descriptions and maps*. The landowners now have access to property descriptions and maps via the attached Updated GALC Cadastral Base Map (shown within as Attachment No. 1) allowing claimants to resubmit claims to include the area of land covered by the claim, including property description and maps.

I Liheslaturan Guåhan, therefore, finds the Updated Cadastral Base Map adopted by the landowners, in agreement, provided herein by

Attachment No. 1, conforms with 21 GCA ¶ 62402 (a) (3) in that it *shows* all survey and mathematical information and data necessary to locate all monuments, and to locate and retrace any and all interior and exterior boundary lines appearing thereon including bearings and distances of straight lines, radii, arc and tangent lengths of all curves, and defines, designates and delineates all road alley rights-of way and easements and other parcels offered for dedication for public use; all tied to the Gov-Guam GGTN system, therefore, the Cadastral Base Map meets all requirements of 21 GCA ¶ 29106.

Since the United States owned the Ancestral Land for the 50 years prior to return, there are no liens, no back taxes, no mortgages, and no other encumbrances except those easements retained by the United States or granted to the Government of Guam by the United States prior to the land return or as shown on the Updated Cadastral Base Map (Attachment No. 1). Public notices for the registration of individual lots listed in the Cadastral Base Map are not required since all abutting property owners for each individual lot were provided with an opportunity to voice objections during the public hearing that preceded the adoption of the Cadastral Base Map by the GALC, and furthermore were provided with yet another opportunity to voice objections during the public hearing that preceded the enactment of this legislation.

Thus, I Liheslatura finds that the procedure presently stipulated in 21 G.C.A. for lot registration is both unworkable and unnecessary for the initial inscription of Ancestral Land registration, and that the Updated Cadastral Base Map (Attachment No. 1) and attachments contain all information and data necessary for land registration, including the land owner, the location, the area and a complete legal description of each parcel. I Liheslaturan Guåhan further finds that after the initial inscription has been completed, all procedures presently stipulated in 21 G.C.A. for lot registration are both workable and desirable, and the procedures prescribed in the legislation apply only to the initial inscription of the lots in the Cadastral Base Map.

The *I Liheslaturan Guåhan* further finds that immediate registration of all public parks and all other public land, including the Ancestral Land Bank Trust land, is essential to the protection of public land.

The GALC issued deeds to the land claimants contain the language The Grantee(s) hereby covenants and agrees that during the first seven (7) years after the date of conveyance under this deed, there shall be no selling of the property unless being sold only between the legitimate heir(s) or descendant(s), thereby preventing the land owners from selling any portion of the return land for the purpose of obtaining improvement funds for the remainder of the property, for paying real estate taxes or for any other

1 purpose. The BRAC lands were returned with the stipulation that the

2 return lands could not be sold for a period of 7 years. The Excess Lands

3 (U.S.P.L. 103-339), which govern the return lands in the Harmon Area, did

4 not contain the same stipulation; therefore the 7 year sales restriction does

5 not apply to the return lands in the Harmon area.

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It is the intent of this legislation to extend the following benefits to the owners of Ancestral Lands. In compliance with 21 GCA §62102 to provide for the orderly growth and harmonious development of the territory; to ensure adequate traffic circulation through coordinated street, road and highway systems; to achieve individual property lots of maximum utility and livability; to secure adequate provisions for water supply, drainage, sanitary sewerage and other health requirements; to permit the conveyance of land by accurate legal description; and to provide logical procedures for the achievement of this purpose, thereby enabling the owners of Guam Ancestral Land to promote the economic development of Guam by achieving the highest and best us of their Ancestral Land. To resolve the problems with the survey reference points so that the Department of Land Management may proceed with approval of individual lot survey maps without fear of later receiving a survey map of abutting property that conflicts with the previously approved survey map. To ensure preservation of the traffic circulation plan envisioned by the

- 1 Land Use Master Plan adopted by the government of Guam and the GALC.
- 2 To expedite and facilitate the registration of all land parcels in the
- 3 Cadastral Base Map, including public parks and other public lands. To
- 4 transfer title to all public parks to the government of Guam. To ensure each
- 5 claimant has land title acceptable to title insurance companies and
- 6 acceptable to banks and other lending institutions for purposes of
- 7 extending construction lands to the land claimants. To eliminate local
- 8 restrictions on selling returned lands.

§ 81102.

9 Section 2. A new Chapter 81 is added to Title 21 Guam Code 10 Annotated Division 2, to read as follows:

11		"CHAPTER 81.
12		DOS AMANTES MASTER PLAN
13	§ 81101.	Guam Ancestral Land Use Improvements.

15 § 81103. Land Use Master Plan and Updated Cadastral Base

Dos Amantes Planning District.

16 Map

- 17 § 81104. Decree of Registration.
- 18 § 81105. Recitals in Decree: Filing of Decree: Appeals.
- 19 § 81106. Decree in Rem: Effect
- § 81107. Limitation of Action Relating to Land.
- 21 § 81108. Protection of Historical Site.

1	§ 81109. Prohibiting Local Restrictions Upon Sales of
2	Returned Land.
3	§ 81101. Guam Ancestral Land Use Improvements.
4	Notwithstanding any provision of law, Chapter 81 is hereby added to
5	21 G.C.A. as the approved system for regulating land use and
6	improvements on an area of approximately 1,200 hectares of land as
7	shown in the attached Updated Cadastral Base Map (Attachment No.
8	1).
9	§ 81102. Dos Amantes Planning District. The land in the Land
10	Use Planning Area shall be known as "Dos Amantes Planning
11	District" as designated by the Updated Cadastral Base Map
12	(Attachment No. 1):
13	1) Lots contained in the "Dos Amantes Planning
14	District" shall be zoned as agreed by landowners party to the
15	Land Use Control Agreement attached hereto and incorporated
16	herein as Attachment No. 2.
17	2) Any property owner affected by the zoning of this
18	Law as expressed in Attachment No. 2 may, notwithstanding
19	the provisions of this Law, within two (2) years after the

effective date of this law, notify the Guam Land Use

Commission that he/she desires that his/her land become

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Intensity District 5, 6 or 7 and his/her land shall, upon said notification, become so zoned.

§ 81103. Land Use Master Plan and Updated Cadastral Base Map for the *Dos Amantes* Planning Area.

- (a) Notwithstanding any other provision of law, the official "Land Use Master Plan for the *Dos Amantes* Planning Area" containing an area of approximately 1,200 hectares, and Updated Cadastral Base Map for the *Dos Amantes* Area, collectively attached herewith are incorporated herein and adopted hereby as updated by landowners pursuant to Attachments No. 1, No. 2, No. 3, and No.4.
- **(b)** For purposes of the administration of Public Works and Economic Development Act of 1965, as amended with the Territory of Guam, the "Dos Amantes Planning District" is hereby designed an "economic development district" to be included hereafter as a prominent element of Guam's "comprehensive economic development strategy" and for purposes of initiating "economic development partnerships" within the meaning of the Act as well as the meaning of Chapter 78, 12 GCA "Reuse, Planning and Redevelopment of Former Military Bases".
- § 81104. Decree of Registration. Notwithstanding any provision of law, as a system for facilitating and expediting the

registration of real estate parcels identified in the GALC Updated Cadastral Base Map for the *Dos Amantes* Area, the Guam Ancestral Land Commission is hereby authorized and directed to issue a **Decree of Registration** for all land parcels listed in the Updated GALC Cadastral Base Map and for which the landowners has signified acceptance of all boundaries by signing the Updated Cadastral Base Map and individual lot map for the *Dos Amantes* Area. The Decree of Registration shall include a complete legal description of the subject land parcel and a drawing of the lot (see Form: Attachment No. 5).

§ 81105. Recitals in Decree: Filing of Decree: Appeals.

- (a) Every decree shall state the name of the owner of the land parcel, an accurate description of the land and any other facts properly to be determined by the commission.
- (b) The Director of Land Management is directed to register title to, and to issue a Certificate of Title for all land parcels and deed holders listed in the Updated GALC Cadastral Base Map (Attachment No. 1) and for which the landowners have signified acceptance of all boundaries by signing their individual lot map. Within 30 days of receipt of the Updated GALC Cadastral Base Map, Decree of Registration

and attachments from the GALC, the Department of Land Management shall transmit to the GALC, for disbursement by the GALC to the owners of the lots, copies of Certificates of Title for all owner accepted land parcels listed in the Updated Cadastral Base Map (Attachment No. 1). Documents transmitted to the Department of Land Management by the GALC shall include a copy of the Decree of Registration (Attachment Nos. 3 and 5), a drawing signed by the owner showing the lot number, the area of the lot, the complete legal description of the lot, the coordinates of each property corner, and a tie to a common GGTN.

- (c) Should the Department of Land Management fail to issue a Certificate of Title within the thirty days required, the owner or owners have the right to seek an order from the Superior Court of Guam ordering the Department of Land Management to issue the Certificate of Title. The owner or owners shall have the right to recover its costs from the Department of Land Management, government of Guam.
- (d) On completion of the initial registration and issuance of the first Certificate of Title by the Department of Land Management, the landowner shall enjoy all of the

protection afforded by the existing provisions of 21 GCA, Chapter 29, Land Title Registration. Further, any and all future actions with respect to land registration and the issuance of a Certificate of Title for the lots listed in the Cadastral Base Map shall comply with all the provisions of 21 GCA.

§ 81106. Decree in Rem: Effect. A decree of the GALC ordering the registration shall be in the nature of a decree in rem and shall forever quiet the title to the land therein ordered registered and shall be final and conclusive as against the rights of all persons, known and unknown, to assert any estate, interest, claim, lien, or demand of any kind or nature whatsoever, against the land so registered or any part thereof, except only as in this Law provided.

§ 81107. Limitation of Action Relating to Land. No person shall commence any action at law or in equity for the recovery of land, or assert any interest or right in or lien or demand upon the same, or make entry thereon adversely to the title of interest certified in the certificate of title bringing the land under the operation of this Law after one (1) year following the first registration, providing said first registration is not void on the basis of fraud. It shall not be an exception to this rule that the person entitled to bring the action or make the entry is deceased, an infant, lunatic, or is under any

disability, but action may be brought by such person by his next kin or guardian or by the administrator or the executor of a deceased person. It shall be the duty of the guardian, if there is any, to bring action in the name of his ward whenever it is necessary to preserve or enforce the ward's rights in registered land. The provisions of this section shall in no way affect or disturb the rights of any person in said land acquired subsequent to the registration thereof, bona fide and without knowledge and for a valuable consideration.

§ 81108. Protection of Historical Site. Notwithstanding any provision of law, to protect the *Hilaan* Complex and to expedite the return of over 400 acres of land to the Ancestral Land Owners in South *Finegayan* by GSA, it is hereby enacted that:

- (a) The *Hilaan* Complex shall be subject to 21 GCA, Division 2, Article 2, Section 76205 (c); and
- (b) In the event that the Government of Guam is given notice by the owner of lands within the *Hilaan* Complex of intent to construct, alter, or improve the site and the Government opts within three months of receiving such notice to undertake or permit the recording and salvaging of any historical information deemed necessary to preserve Spanish-Chamorro history by a qualified agency for this purpose, such

recording and salvaging shall be completed within 24 months; and

- (c) The owner of lands within the *Hilaan* Complex shall provide for right of entry to lands within the *Hilaan* Complex for the purposes of recording and salvaging any historical information deemed necessary to preserve Spanish-Chamorro history by a qualified agency of the Government of Guam within one year of receiving title to the Estate, notwithstanding any notice of intent to construct, alter or improve the site; and
- (d) The owner of lands within the *Hilaan* Complex shall erect a fence or fences on lands within the *Hilaan* Complex for the purpose of restricting unauthorized vehicular access to the *Hilaan* Complex; and
- (e) Upon expiration of the 24 month period for a qualified agency to record and salvage any historical information at the *Hilaan* Complex deemed necessary to preserve Spanish-Chamorro history, the owner of lands within the *Hilaan* Complex may restore the area to its practical and reasonable authenticity for use as an educational attraction about Chamorro history and culture; and may construct tourist-related and residential facilities on the property.

§ 81109 Prohibiting Local Restrictions Upon Sales of Returned Land. Except as required by federal law, there shall be no restrictions placed upon the selling of ancestral lands which limits selling of the property to selling between legitimate heirs or descendents. Deed restrictions preventing the landowners from selling any portion of the return land to others than related heirs or descendents are hereby voided by this Act.

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Immediately upon enactment, if the landowner so requests, and the landowner has signified acceptance of the Updated Cadastral Base Map in writing as provided above, the GALC is hereby directed to issue an amended deed that deletes the 7 year restriction on land sales, includes a complete legal description of the land including the lot location, lot size and the precise boundaries and coordinates of all property corners and includes the following language: "The Grantee(s) agrees to provide access/easement if needed to its surrounding lots to prevent any landowners from being landlocked." § 81109. Real Property Tax Deferral. Pursuant to Sections 24801 and 24803 Chapter 24, Title 11, GCA notice of Delinquent Real Property Tax has been given to owners of recently returned Guam Ancestral Land lots. In consideration of the fact that federal and local government deeds restrict sale of certain returned lands for a period

of seven (7) years and this seven (7) year restriction also effectively precludes the landowner from using the proceeds of sale or lease for any purpose other than improvement of the land, and most Guam Ancestral Land lots retain unzoned, in probate subject to survey, or if surveyed but subject to Director of Land Management Moratorium on Recordation of Survey Maps for lots in the "Dos Amantes" Planning Area (effective September 2004 – ongoing); therefore, of undetermined area and possibly uncertain access, a moratorium on the payment of real property taxes shall be in effect on Guam Ancestral Land lots for seven (7) years from the effective date of this Act.

§ 81110. Protection of Historical Site. Notwithstanding any provision of law, to protect the *Hilaan* Complex and to expedite the return of over 400 acres of land to the Ancestral Land Owners in South *Finegayan* by GSA, it is hereby enacted that:

- (a) The *Hilaan* Complex shall be subject to 21 GCA, Division 2, Article 2, Section 76205 (c); and
- (b) In the event that the Government of Guam is given notice by the owner of Estate 103 of intent to construct, alter, or improve the site and the Government opts within three months of receiving such notice to undertake or permit the recording

and salvaging of any historical information deemed necessary to preserve Spanish-Chamorro history by a qualified agency for this purpose, such recording and salvaging shall by completed within 24 months; and

- (c) The owner of Estate 103 shall provide for right of entry to Estate 103 for the purposes of recording and salvaging any historical information deemed necessary to preserve Spanish-Chamorro history by a qualified agency of the Government of Guam within one year of receiving title to the Estate, notwithstanding any notice of intent to construct, alter or improve the site; and
- (d) The owner of Estate 103 shall erect a fence or fences on Estate 103 for the purpose of restricting unauthorized vehicular access to the *Hilaan* Complex; and
- (e) Upon expiration of the 24 month period for a qualified agency to record and salvage any historical information at the *Hilaan* Complex deemed necessary to preserve Spanish-Chamorro history, the owner of Estate 103 may restore the area to its practical and reasonable authenticity for use as an educational attraction about Chamorro history and culture; and

may construct tourist-related and residential facilities on the property."

Section 3. Legislative Findings and Intent. I Mina' Bente Nuebi Na Lilieslaturan Guähan finds that the cost of virtually every consumer need, including such essentials as health care, food, utilities, transportation and shelter, has been rising at a faster pace than incomes. An increase in property tax rates could have a harmful effect on many of Guam's people, especially those living on fixed incomes, the elderly, the infirm, and those whose pensions or stipends may not be able to absorb even a small increase in taxes. I Liheslatura additionally finds that the limited number of parcels of land in Guam available for sale creates a climate that encourages the rapid turnover of property ownership, providing an alternative method to increasing revenues instead of increasing the tax burden of those who are least able to pay.

It is therefore the intent of *I Liheslatura* to allow the current tax rate for property to remain in place so that those who currently own their residence can be assured that the tax rate on their land will not rise during their lifetime so long as it remains in their hands. This may also serve to encourage individual landowners to retain and lease their property rather than sell their birthright.

1	It is additionally the intent of <i>I Liheslatura</i> to increase the tax levy only
2	on those parcels of land that are sold on or after January 1, 2008 and to
3	amend existing law to require that the valuation of all property in Guam be
4	conducted every five years, beginning in 2008.
5	Section 4. Title 11 Guam Code Annotated, Chapter 24, Article 1, §
6	24103 is amended to read:
7	"§ 24103 (a). Levy. There is hereby levied on all land property
8	in Guam a yearly tax at the rate of one-quarter percent $(1/4\%)$ of the
9	value thereof and one percent (1%) of the value of the improvements
10	thereon.
11	(b). Effective on January 1, 2008 and thereafter, until the
12	property is sold, the yearly tax amount levied on all land property in
13	Guam shall be the yearly tax amount levy on land property in place
14	on December 31, 2007 and one percent (1%) of the value of the
15	improvements thereon.
16	(c). Effective on January 1, 2008 and thereafter, upon each sale
17	of any land property in Guam, there is hereby levied a yearly tax at
18	the rate of:
19	i. The greater of either one percent (1%) of the total sale price
20	of the property, or one percent (1%) of the aggregate tax

valuation of the property based on the last completed valuation

conducted pursuant to 11 GCA § 24306, as supplemented by
the annual adjustments provided for in 11 GCA § 24307; and
ii. one percent (1%) of the value of the improvements thereon.

(d). 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 Treasury of Guam to the credit of the general fund."

Section 5. Title 11 Guam Code Annotated, Chapter 24, Article 3 § 24306 and § 24307 are hereby *amended* to read:

"§ 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 consideration such improvement or loss and adjust the assessment roll for such property accordingly.] Commencing with the first Monday in March of [1978] 2008 and continuing every [three (3)] 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 in Title 11 GCA § 24103 (c). [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 three (3) 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.]

§24307. Same: Intervening Year. In each year other than the year of the [triennial] 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."

Section 6. Five (5) Year Property Valuation Assessment. The Department of Revenue and Taxation shall conduct the valuation of real properties, pursuant to Title 11 GCA Chapter 24, Article 3,§ 24306 in Fiscal Year 2008.

1	Section 7. Title 11 Guam Code Annotated, Chapter 24, Article 1, §
2	24110 is amended to read:

"§ 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 triennial tax assessment levied on such property owned by the respective senior citizen], provided such property is his or her place of primary residence."

Section 8. Title 11 Guam Code Annotated, Chapter 24, Article 1, § 24112 (a) is amended to read:

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

(a) A U.S. Citizen with disabilities or 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 on such personal or family residential property at twenty percent (20%) of the yearly real estate tax [based on the latest triennial tax assessment] levied on such property owned by the respective U.S. Citizen, and which is his or her primary residence.

Section 9. Law to be Liberally Construed. This Law shall be construed liberally as may be necessary for the purpose of effecting its general intent.

Section 10. Severability. If any of the provisions of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect any other provision or applications of this Act which can be given effect without the invalid provisions or application, and to this end the provisions of this Act are severable.