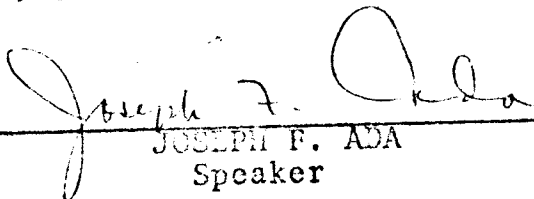


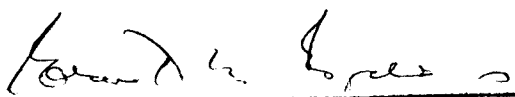
FOURTEENTH GUAM LEGISLATURE
1978 (SECOND) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR


This is to certify that Substitute Bill No. 678, "An Act providing that the assessment for the 1977 tax year shall be the same as for 1976 and providing for implementation of the property tax for tax year 1977 and for other purposes", was on the 24th day of February, 1978, duly and regularly passed.


JOSEPH F. ADA
Speaker

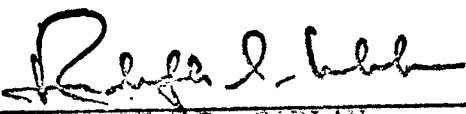
ATTESTED:


ERNESTO M. ESPALDON
Legislative Secretary

This Act was received by the Governor this 28th day of
February, 1977, at 9:00 o'clock A.M.


RUTH F. WON PAT
Assistant Staff Officer
Governor's Office

APPROVED:


RUDOLPH C. SABLAN
Acting Governor of Guam

DATED: 1 MAR 1978

10:25 a.m.

Public Law No. 14-107

FOURTEENTH GUAM LEGISLATURE
1976 (REGULAR) Regular Session

Bill No. 673
(As Substituted)

Introduced by

J. F. Ada
B. D. Ada
K. B. Aguen
F. F. Blas
C. M. Calvo
E. T. Charfauros
E. R. Duenas
J. R. Duenas
E. M. Espaldon
C. T. C. Gutierrez
A. M. Palomo
B. M. Palomo
F. J. Quitugua
J. M. Rivera
J. T. San Agustin
F. R. Santos
R. F. Taitano
T. V. C. Tanaka
H. Trapp
J. H. Underwood
A. R. Unpingco

AN ACT PROVIDING THAT THE ASSESSMENT FOR
THE 1977 TAX YEAR SHALL BE THE SAME AS
FOR 1976 AND PROVIDING FOR IMPLEMENTATION
OF THE PROPERTY TAX FOR TAX YEAR 1977 AND
FOR OTHER PURPOSES.

WHEREAS, many property owners on Guam have received substan-
tially increased property tax bills for 1978; and

WHEREAS, the probable cause of the increase of the property
tax is the reappraisal of property in the territory of Guam; and

WHEREAS, the law imposing the property tax has not been
changed meaning that administrative actions have caused the rise
in property taxes; and

WHEREAS, the Board of Equalization is charged with investiga-
tion and hearing of a complaint of a property owner who believes
his property assessment is in error; and

WHEREAS, the Board of Equalization is not functioning; and

WHEREAS, the proper avenue for complaint by taxpayers is closed until such a Board of Equalization is reactivated; now, therefore,

BE IT ENACTED BY THE PEOPLE OF THE TERRITORY OF GUAM:

Section 1. Section 19312.1 of the Government Code is repealed and reenacted to read:

"Section 19312.1. Same: Valuation. For the calendar year 1977 the valuation of all property shall be the 1976 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 and continuing every three years thereafter the assessor shall reascertain the value of all property in Guam and such valuation shall be used as the basis for assessment during the following three year period, provided however, that the assessor shall continue to make annual adjustments for property which has been either improved or suffered loss, as provided by Section 19312.2."

Section 2. Notwithstanding the provisions of Section 19374 of the Government Code, the first half of property taxes for 1977 shall not become delinquent unless still unpaid as of July 31, 1978 and the deadline for payment is extended accordingly.

Section 3. Notwithstanding the provisions of Section 19375 of the Government Code, the second half of property taxes for 1977 shall not become delinquent unless still unpaid as of September 30, 1978, and the deadline for payment is extended accordingly.

1 Section 4. Notwithstanding the provisions of Section 19312 of
2 the Government Code, the assessor shall have until April 30, 1978
3 to ascertain all the taxable property and assess it for the
4 calendar year 1977 to persons owning or claiming it on the first
5 Monday in March of 1977 at the value as determined in accordance
6 with Section 1 of this Act.

7 Section 5. Notwithstanding the provisions of Section 19336
8 of the Government Code, the assessor shall have until April 30,
9 1978 to transmit the assessment roll, copies and index required by
10 Section 19336.

11 Section 6. Notwithstanding the provisions of Section 19338
12 of the Government Code, the Secretary of the Board shall give the
13 public notice that the deadline for filing written applications
14 for equalization or correction of the assessment roll shall be
15 May 15, 1978. The notice shall be given by publication in a news-
16 paper of general circulation within Guam once a week during the
17 last week of May 1978 and the first two weeks of June 1978. In
18 addition, notices shall be publicly posted in three places in Agana
19 and in two places in every other municipality during the same three
20 weeks.

21 Section 7. Notwithstanding the provisions of Section 19349
22 of the Government Code, the Secretary of the Board shall have
23 until June 30, 1978 to certify the corrected roll for 1977 to
24 the Board.

25 Section 8. Notwithstanding any law to the contrary, the
26 penalty imposed by Section 19374 for delinquent payment of the
27 first half of property taxes for 1977 is waived for the period
28 from February 20, 1978 until July 31, 1978.

Section 9. There is established in Yona a police substation. Police officers shall be on duty at the Yona substation 24 hours per day. The Yona substation shall serve Talofofu, Baza Gardens, Chalan Pago, Windward Hills and Yona. The Yona police substation shall be located within the complex of government offices in Yona in which are housed the fire station and Commissioner's office. The Commissioner of Yona shall provide the Department of Public Safety appropriate space for the efficient operation of the Yona substation.

Section 10. Section 19592.2 of the Government Code is repealed and reenacted to read:

"Section 19592.2. Departing passengers drawback. In addition to any other drawback provided for under this Subchapter, a drawback shall also be allowed to any applicant for the full amount of the tax paid under this Subchapter upon a satisfactory showing, within the rules and regulations promulgated by the tax commissioner, that the tobacco and tobacco products upon which the tax has been paid have been sold to persons licensed as concessionaires at Guam International Air Terminal or the Commercial Port under Section 25126 of the Government Code and that those persons have resold such tobacco or tobacco products to persons departing Guam."