



CARL T.C. GUTIERREZ
GOVERNOR OF GUAM

DEC 05 1995

The Honorable Ted S. Nelson
Acting Speaker
Twenty-Third Guam Legislature
Guam Legislature Temporary Building
155 Hesler Street
Agana, Guam 96910


OFFICE OF THE LEGISLATIVE SECRETARY	
ACKNOWLEDGMENT RECEIPT	
Received By	<u>Blasi</u>
Time	<u>11:10</u>
Date	<u>12/6/95</u>

Dear Speaker Nelson:

Enclosed please find a copy of Bill No. 327 (LS), "AN ACT TO AMEND SUBSECTION (a) OF §66307, ARTICLE 3, CHAPTER 66, TITLE 21, GUAM CODE ANNOTATED, RELATIVE TO THE REQUIREMENTS FOR THE ISSUANCE OF A CERTIFICATE OF OCCUPANCY", which I have signed into law today as **Public Law No. 23-61.**

This legislation requires that improvements place on real property be registered at the Department of Revenue and Taxation before a certificate of occupancy can be issued by the Department of Public Works. This assists in the collection of taxes.

Very truly yours,


Carl T. C. Gutierrez

Attachment

230893

Office of VICE-SPEAKER TED S. NELSON	
Received by	
<u>Blasi</u>	<u>lnc</u>
Print Name	Initial
Date: <u>12/06/95</u>	Time: <u>10:00</u>

TWENTY-THIRD GUAM LEGISLATURE
1995 (FIRST) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR

This is to certify that Bill No. 327 (LS), "AN ACT TO AMEND SUBSECTION (a) OF §66307, ARTICLE 3, CHAPTER 66, TITLE 21, GUAM CODE ANNOTATED, RELATIVE TO THE REQUIREMENTS FOR THE ISSUANCE OF A CERTIFICATE OF OCCUPANCY," was on the 22nd day of November, 1995, duly and regularly passed.



DON PARKINSON
Speaker

Attested:



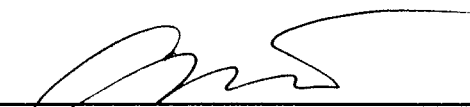
JUDITH WON PAT-BORJA
Senator and Legislative Secretary

This Act was received by the Governor this 29th day of November,
1995, at 4:55 o'clock P.M.



Assistant Staff Officer
Governor's Office

APPROVED:



CARL T. C. GUTIERREZ
Governor of Guam

Date: 12-5-95

Public Law No. 23-61

TWENTY-THIRD GUAM LEGISLATURE
1995 (FIRST) Regular Session

Bill No. 327 (LS)

Introduced by:

V. C. Pangelinan
L. Leon Guerrero
T. C. Ada

J. P. Aguon
E. Barrett-Anderson
A. C. Blaz
J. S. Brown
F. P. Camacho
M. C. Charfauros
H. A. Cristobal
M. Forbes
A. C. Lamorena V
C. Leon Guerrero
T. S. Nelson
S. L. Orsini
D. Parkinson
J. T. San Agustin
A. L. G. Santos
F. E. Santos
A. R. Unpingco
J. Won Pat-Borja

AN ACT TO AMEND SUBSECTION (a) OF §66307,
ARTICLE 3, CHAPTER 66, TITLE 21, GUAM CODE
ANNOTATED, RELATIVE TO THE REQUIREMENTS
FOR THE ISSUANCE OF A CERTIFICATE OF
OCCUPANCY.

- 1 **BE IT ENACTED BY THE PEOPLE OF THE TERRITORY OF GUAM:**
2 **Section 1. Legislative Findings.** The Legislature finds that new real
3 estate improvements on Guam escape tax assessment and, more importantly,

1 tax collection is not carried out in an efficient and timely manner when new
2 buildings are built or existing ones improved. A system needs to be
3 implemented to ensure that the government computes the real estate tax due
4 on these constructions and improvements.

5 **Section 2.** Subsection (a) of §66307, Article 3, Chapter 66, Title 21,
6 Guam Code Annotated, is hereby amended to read:

7 "**§66307. Same: Issuance or Denial.** (a) If after inspection as provided
8 in §66306, it is found that the proposed work has been completed in
9 accordance with the requirements of the building permit and the provisions of
10 this Chapter, together with the certification issued by the Director of the
11 Department of Revenue and Taxation that the property and all the
12 improvements thereon have been entered into the tax assessment rolls, the
13 building official shall issue a certificate of occupancy. The building official
14 shall keep a permanent record of all certificates of occupancy issued."

TWENTY-THIRD GUAM LEGISLATURE

1995 (FIRST) Regular Session

Date: 11/22/95

VOTING SHEET

Bill No. 327

Resolution No. _____

Question: on the passage

NAME	YEAS	NAYS	NOT VOTING/ ABSTAINED	ABSENT/ OUT DURING ROLL CALL
ADA, Thomas C.	✓			
AGUON, John P.	✓			
BARRETT-ANDERSON, Elizabeth	✓			
BLAZ, Anthony C.	✓			
BROWN, Joanne S.	✓			
CAMACHO, Felix P.	✓			
CHARFAUROS, Mark C	✓			
CRISTOBAL, Hope A.	✓			
FORBES, MARK	✓			
LAMORENA, Alberto C., V	✓			
LEON GUERRERO, Carlotta	✓			
LEON GUERRERO, Lou	✓			
NELSON, Ted S.	✓			
ORSINI, Sonny L.	✓			
PANGELINAN, Vicente C	✓			
PARKINSON, Don	✓			
SAN AGUSTIN, Joe T.	✓			
SANTOS, Angel L. G.	✓			
SANTOS, Francis E.				✓
UNPINGCO, Antonio R.				✓
WONPAT-BORJA, Judith	✓			

TOTAL 19 0 0 2

CERTIFIED TRUE AND CORRECT:

Recording Secretary



**TWENTY-THIRD
GUAM LEGISLATURE**
155 Hesler St.
Agana, Guam 96910

Member,
Committee on
Economic-Agricultural
Development & Insurance

Member,
Committee on
Electrical Power &
Consumer Protection

Member,
Committee on Federal
& Foreign Affairs

Member,
Committee on Rules

Member,
Committee on
Tourism & Transportation

Member,
Commission on
Self-Determination

Member,
Guam Finance Commission

Senator Francis E. Santos

Chairperson, Committee on Ways & Means

Phone: (671) 472-3414/5 Fax: (671) 477-3048

June 23, 1995

Honorable W. Don Parkinson
Speaker,
Twenty - Third Guam Legislature
155 Hesler Street
Agana, Guam 96910

Dear Speaker Parkinson:

The Committee on Way and Means, now reports its findings on Bill #327 An act to amend subsection (a) of section 66307 Article 3, Chapter 66, Title 21 GCA relative to the requirements for issuance of certificates of occupancy, to the full legislature with the recommendation to do Pass.

Votes of the Committee members are as follows:

To Pass:	<u>9</u>
Not To Pass:	<u>0</u>
Abstain:	<u>0</u>
Inactive File:	<u>0</u>
Off Island:	<u>0</u>
Unavailable	<u>1</u>

Copies of the Committee Report and all pertinent documents are attached for your information.

Respectfully,

Francis E. Santos



TWENTY-THIRD
 GUAM LEGISLATURE
 155 Hesler St.
 Agana, Guam 96910

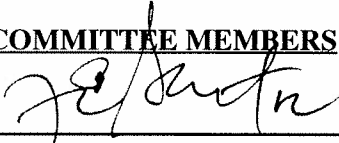


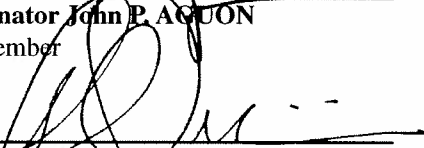



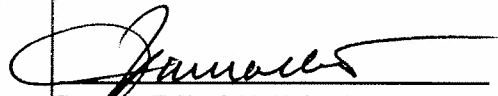
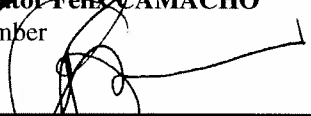
Senator Francis E. Santos

Chairperson, Committee on Ways & Means

Phone: (671) 472-3414/5 Fax: (671) 477-3048

VOTING SHEET

ON BILL #327 AN ACT TO TO AMEND SUBSECTION (a) OF SECTION 66307 ARTICLE 3, CHAPTER 66, TITLE 21 GCA RELATIVE TO THE REQUIREMENTS FOR ISSUANCE OF CERTIFICATES OF OCCUPANCY.

	<u>COMMITTEE MEMBERS</u>	<u>TO PASS</u>	<u>NOT TO PASS</u>	<u>TO ABSTAIN</u>	<u>FOR THE PURPOSE OF DISCUSSION</u>
		✓			
Member, Committee on Economic-Agricultural Development & Insurance	Senator Francis E. SANTOS Chairman				
		✓			
	Senator Joe T. SAN AGUSTIN Vice-Chairman				
Member, Committee on Electrical Power & Consumer Protection	Speaker Don PARKINSON Ex-Officio Member				
		✓			
Member, Committee on Federal & Foreign Affairs	Senator John P. AGUON Member				
		✓			
Member, Committee on Rules	Senator Sonny L. ORSINI Member				
		✓			
Member, Committee on Tourism & Transportation	Senator Judy WON PAT-BORJA Member				
		✓			
Member, Commission on Self-Determination	Senator Elizabeth BARRETT-ANDERSON , Member				
		✓			
Member, Guam Finance Commission	Senator Anthony C. BLAZ Member				
		✓			
	Senator Felix CAMACHO Member				
		✓			
	Senator Antonio R. UNPINGCO Member				

TWENTY-THIRD GUAM LEGISLATURE

Committee on Ways & Means
Chairperson, Senator Francis E. Santos

COMMITTEE REPORT

On Bill #327 An act to amend subsection (a) of section 66307 article 3, chapter 66, title 21 GCA relative to the requirements for the issuance of certificates of occupancy.

A Public Hearing was held on Wednesday, September 6, 1995, at 1:30 p.m. by the Committee on Ways & Means to discuss Bill # 327. The hearing was held in the Public Hearing Room in the Legislative Building in Agana.

COMMITTEE MEMBERS PRESENT

Senator Francis E. Santos, Chairman; Senator Joe T. San Agustin, Vice-Chair; Senator Sonny Orsini; Senator John P. Aguon; Senator Judith Won Pat Borja, Senator Anthony C. Blaz; Senator Felix P. Camacho; Senator Antonio R. Unpingco; non members present, Senator Tom C. Ada; Senator Lou Leon Guerrero; Senator Hope A. Cristobal.

WITNESSES PRESENT

There were no witnesses present
Written Testimony was submitted by the Department of Land Mangement

TESTIMONY/QUESTIONS/COMMENTS

The department of Land Management submitted written testimony in favor of the bill.

RECOMMENDATION

Based on these findings the Committee on Ways and Means recommends that the Bill #327 be reported out to the full Legislature to pass.

Attachments to this report:

- Committee on Rules Memorandum to Committee on Ways & Means transmitting referral of Bill # 327
- Bill #327
- Fiscal Note on Bill # 327
- Public Hearing Notice as published in the Pacific Daily News
- Public Hearing Witness Sign In Sheet.
- Written Testimony as presented by J.A. Martinez, Director, Department of Land Management.



Introduced

AUG 03 1995

TWENTY-THIRD GUAM LEGISLATURE
1995 (FIRST) Regular Session

Bill No. 327 (L)

Introduced by:

V.C. Pangelinan 
L. Leon Guerrero 

AN ACT TO AMEND SUBSECTION (a) OF SECTION 66307,
ARTICLE 3, CHAPTER 66, TITLE 21 GCA RELATIVE TO THE
REQUIREMENTS FOR THE ISSUANCE CERTIFICATE OF
OCCUPANCY.

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

1 Section 1. Legislative Findings. The Legislature finds that new real
2 estate improvements on Guam escape tax assessment and more
3 importantly tax collection is not carried out in an efficient and timely
4 manner when new buildings are built or existing ones improved. A system
5 needs to be implemented to ensure that the government computes the real
6 estate tax due on these constructions and improvements.

7 Section 2. Subsection (a), Section 66307, Article 3, Chapter 66, Title
8 21 GCA is hereby amended to read:

9 "Section 66307. Same: Issuance or denial. (a) If after
10 inspection as provided in Section 66306, it is found that the
11 proposed work has been completed in accordance with the
12 requirements of the building permit and the provisions of this
13 Chapter, together with the certification issued by the Director
14 of the Department of Revenue and Taxation that the property
15 has been entered into the tax assessment rolls with all the
16 improvements thereon, the building official shall issue a
17 certificate of occupancy. The building official shall keep a
18 permanent record of all certificates of occupancy issued."

FISCAL NOTE
BUREAU OF BUDGET AND MANAGEMENT RESEARCH

BBMR-F7

Bill No.: 327
 Amendatory Bill: Yes

Date Received: July 31, 1995
 Date Reviewed: August 3, 1995

Department/Agency Affected: Department of Revenue & Taxation
 Department/Agency Head: Joseph Duenas, Director
 Total FY Appropriation to Date: \$13,000,644

Bill Title (preamble): AN ACT AMEND SECTION 21, SUBSECTION (c) OF 3101 , TITLE 16, GUAM CODE ANNOTATED RELATIVE TO THE PROCEDURES FOR ACQUIRING A GUAM DRIVER'S LICENSE.

Change in Law: Before a certificate of occupancy is issued, it will be required that the Department of Revenue & Taxation will issue a certificate that the property has been entered into the tax assessment rolls.

Bill's Impact on Present Program Funding:
 Increase XXX Decrease _____ Reallocation _____ No Change _____

Bill is for:
 Operations XXX Capital Improvement _____ Other _____

FINANCIAL/PROGRAM IMPACT

ESTIMATED SINGLE-YEAR FUND REQUIREMENTS (Per Bill)			
PROGRAM CATEGORY	GENERAL FUND	OTHER	TOTAL
Economics & Finance	1/		

ESTIMATED MULTI-YEAR FUND REQUIREMENTS (Per Bill)						
FUND	1st	2nd	3rd	4th	5th	TOTAL
GENERAL	1/					
OTHER						
TOTAL						

FUNDS ADEQUATE TO COVER INTENT OF THE BILL? N/A -- IF NO, ADD'L AMOUNT REQUIRED \$ _____
 AGENCY/PERSON/DATE CONTACTED: Dept. of Revenue & Taxation, Antonio Aguon, August 3, 1995

ESTIMATED POTENTIAL MULTI-YEAR REVENUES						
FUND	1st	2nd	3rd	4th	5th	TOTAL
GENERAL FUND	1/					
OTHER						
TOTAL						

ANALYST MM DATE 8/5/95 DIRECTOR Joseph E. Rivera DATE AUG 10 1995
 Maerica M. Dizon Joseph E. Rivera, Acting

FOOTNOTES: See attached.

1/ Although Bill 327 is administrative in nature, it will increase the personnel and operational costs of the Real Property Tax Division of the Department of Revenue & Taxation, due to the added requirements imposed by Bill 327. However, it will also improve the collection process of property taxes thus increasing revenue for the General Fund.



CARL T. C. GUTIERREZ
Governor

DEPARTMENT OF LAND MANAGEMENT
(DIPATTAMENTON TANO')

Government of Guam

P.O. Box 2950

Agana, Guam 96910

Tel: (671) 475-LAND • Fax: (671) 477-0883



J. A. MARTINEZ
Director

MADELEINE Z. BORDALLO
Lieutenant Governor

September 5, 1995

JAMES P. CRUZ
Deputy Director

Honorable Senator Francis E. Santos
Chairperson, Committee on Ways & Means
Twenty-Third Guam Legislature
155 Hesler Street
Agana, Guam 96910

Subj: Public Hearing on Bill No. 327, An Act to Amend Subsection (a) of Section 66307, Article 3, Chapter 66, Title 21 GCA, Relative to the Requirements for Issuance of Certificates of Occupancy

Re: Testimony, Reference to Bill No. 327

Dear Senator:

The Department of Land Management fully supports the Amendment to Section 66307, as provisions of this Chapter, together with the certification issued by the Director of the Department of Revenue and Taxation, who is charged with enforcement of all provisions in tax assessments of any improvement or new building completed. That certificate of occupancy has been issued and filed with Records Division, Department of Land Management.

As mandated by law, all building permit certifying agencies shall keep a permanent record of all certificates of occupancy issued. This proposed system should expeditiously be implemented and, in turn, provide additional revenues for the Government of Guam General Fund.

Thank you for this opportunity to submit our comments.

Sincerely,

J. A. MARTINEZ
Director
Department of Land Management

cc: Mr. Blas Atalig, Acting Chief Planner



Commonwealth Now!



Committee on Ways & Means
Senator Francis E. Santos, Chairman
NOTICE OF PUBLIC HEARING

Date: Wednesday, September 6, 1995

The public is invited to attend discussions on the following topics:

At 1:30 p.m.

On the appointment of **Mrs. Ernestina B. Perez** as a member of the **Guam Board of Equilization**.

Bill #327

An act to amend subsection(a) of section 66307, article 3, Chapter 66, Title 21 GCA relative to the requirements for the issuance certificate of occupancy.

Bill #349

An act to add subsection (c) to section 30900, Government Code (Guam Banking Code) to define "Branch" Banking.

Bill #333

An act to amend subsection (a) of §8170 of title 4, Guam Code Annotated, as contained in Public Law 23-33, Relative to retirement of members of the Guam Legislature, in order to clarify the intent to provide for retirement of senators to be based on the salary received rather than the salary of the director of the department of administration.

Bill # 88

An act to appropriate Eight Million Two Hundred Eighty Thousand Dollars (\$8,280,000.00) from the General Fund to fund a one time lump sum cost of living allowance for an estimated 4,600 Government of Guam Retirees or their survivors for fiscal year 1996 only.

Bill #305

An act to provide a defined contribution plan for employees of the Government of Guam.

Place: Guam Legislature's Public Hearing Room
Your views and comments are welcome.

TWENTY-THIRD GUAM LEGISLATURE
1995 (FIRST) Regular Session

Introduced

AUG 03 1995

Bill No. 327 (LS)

Introduced by:

V.C. Pangelinan
L. Leon Guerrero

AN ACT TO AMEND SUBSECTION (a) OF SECTION 66307,
ARTICLE 3, CHAPTER 66, TITLE 21 GCA RELATIVE TO THE
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