



CARL T.C. GUTIERREZ
GOVERNOR OF GUAM

Office of the Speaker
ANTONIO R. UNPINGCO

Date: 8/17/98

Time: 11:15

Rec'd by: [Signature]

Print Name: Laurie

Refer to
Legislative Secretary

AUG 14 1998

The Honorable Antonio R. Unpingco
Speaker
Mina'Bente Kuáttro na Liheslaturan Guáhan
Twenty-Fourth Guam Legislature
Guam Legislature Temporary Building
155 Hesler Street
Hagåtña, Guam 96910

OFFICE OF THE LEGISLATIVE SECRETARY	
COMMUNICATIONS UNIT	
Received By:	<u>[Signature]</u>
Time:	<u>8:45 am</u>
Date:	<u>8/18/98</u>

Dear Speaker Unpingco:

Enclosed please find Bill No. 437 (COR), "AN ACT TO REPEAL AND REENACT §24802(a) OF ARTICLE 8, CHAPTER 24, DIVISION 2 OF TITLE 11 OF THE GUAM CODE ANNOTATED, RELATIVE TO PUBLICATION OF THE DELINQUENT LIST OF THE PROPERTY ON WHICH TAXES, PENALTIES AND COSTS HAS BEEN MADE", which I have signed into law today as **Public Law No. 24-251**.

The publication of delinquent property taxes was eliminated because individual property owners are sent bills for their taxes. Since I Liheslaturan Guáhan has made a judgment that it is beneficial to expend the funds to publish delinquent property tax payers in the newspaper, this legislation is signed in to law.

Very truly yours,

[Signature]
Carl T. C. Gutierrez
I Maga'lahaen Guáhan
Governor of Guam

00367

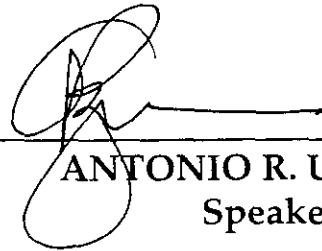
Attachment: copy attached for signed bill
original attached for vetoed bill

cc: The Honorable Joanne M. S. Brown
Legislative Secretary

MINA'BENTE KUATTRO NA LIHESLATURAN GUAHAN
1998 (SECOND) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LAHEN GUAHAN

This is to certify that Bill No. 437 (COR), "AN ACT TO REPEAL AND REENACT §24802(a) OF ARTICLE 8, CHAPTER 24, DIVISION 2 OF TITLE 11 OF THE GUAM CODE ANNOTATED, RELATIVE TO PUBLICATION OF THE DELINQUENT LIST OF THE PROPERTY ON WHICH TAXES, PENALTIES AND COSTS HAS BEEN MADE," was on the 29th day of July, 1998, duly and regularly passed.




ANTONIO R. UNPINGCO
Speaker

Attested:



JOANNE M.S. BROWN
Senator and Legislative Secretary

.....
This Act was received by *I Maga'lahaen Guahan* this 3rd day of August, 1998,
at 4:55 o'clock P.M.



Assistant Staff Officer
Maga'lahi's Office

APPROVED:



CARL T. C. GUTIERREZ
I Maga'lahaen Guahan

Date: 8-14-98

Public Law No. 24-251

MINA'BENTE KUATTRO NA LIHESLATURAN GUAHAN
1997 (FIRST) Regular Session

Bill No. 437 (COR)

As amended on the Floor.

Introduced by:

T. C. Ada
F. B. Aguon, Jr.
A. C. Blaz
J. M.S. Brown
Felix P. Camacho
Francisco P. Camacho
M. C. Charfauros
E. J. Cruz
W. B.S.M. Flores
Mark Forbes
L. F. Kasperbauer
A. C. Lamorena, V
C. A. Leon Guerrero
L. A. Leon Guerrero
V. C. Pangelinan
J. C. Salas
A. L.G. Santos
F. E. Santos
A. R. Unpingco
J. Won Pat-Borja

**AN ACT TO REPEAL AND REENACT §24802(a) OF
ARTICLE 8, CHAPTER 24, DIVISION 2 OF TITLE 11
OF THE GUAM CODE ANNOTATED, RELATIVE
TO PUBLICATION OF THE DELINQUENT LIST OF
THE PROPERTY ON WHICH TAXES, PENALTIES
AND COSTS HAS BEEN MADE.**

1 **BE ENACTED BY THE PEOPLE OF GUAM:**

1 **Section 1.** Section 24802(a) of Article 8, Chapter 24, Division 2 of Title
2 11 of the Guam Code Annotated is hereby *repealed and reenacted* to read as
3 follows:

4 **"Section 24802. Same: Publication.** (a) The delinquent list
5 and notice described in §24801 shall be posted in one (1) public place in
6 every village in Guam and published at least once in a daily newspaper
7 of general circulation."



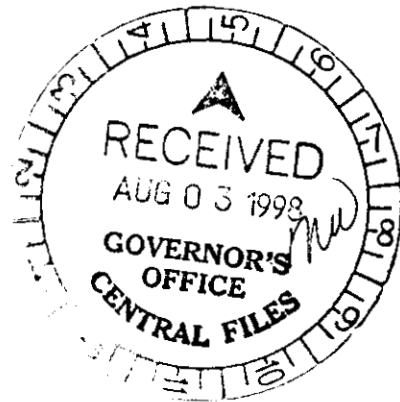
COPY

MINA' BENTE KUATTRO NA LIHESLATURAN GUAHAN
TWENTY-FOURTH GUAM LEGISLATURE

155 Hesler Street, Agana, Guam 96910

August 3, 1998


Honorable Carl T.C. Gutierrez
I Maga'lahaen Guahan
Office of *I Maga'lahi*
Hagåtña, Guam 96910



Dear *Maga'lahi* Gutierrez:

Transmitted herewith are Bill Nos. 110 (COR) 437 (COR) 481 (COR) 510 (COR) 577 (COR) 578 (COR) 617(COR) 646 (COR) AND 529 (LS) which were passed by *I MINA' BENTE KUATTRO NA LIHESLATURAN GUAHAN* on July 29, 1998.

Sincerely,


JOANNE M.S. BROWN
Legislative Secretary

Enclosure: (9)

202-251



TWENTY-FOURTH GUAM LEGISLATURE

Office of the Vice-Speaker

ANTHONY C. BLAZ

May 22, 1998

LEGISLATIVE
COMMITTEE
MEMBERSHIP

Chairman
Finance & Taxation

Vice-Chairman
Rules,
Government Reform
& Federal Affairs

Education

Natural Resources

Health &
Human Services

Tourism, Economic
Development & Cultural
Affairs

Judiciary,
Public Safety &
Consumer Protection

Transportation,
Telecommunications, &
Micronesian Affairs

MEMBERSHIP

Guam Finance
Commission

Commission on Self
Determination

The Honorable Antonio R. Unpingco
Speaker, 24th Guam Legislature
Agana, Guam

Via: Committee on Rules

Dear Mr. Speaker:

The Committee on Finance & Taxation, to which was referred **Bill No. 437: "AN ACT TO REPEAL AND REENACT SUBSECTION (a) OF SECTION 24802 OF TITLE 11, GUAM CODE ANNOTATED (GCA), RELATIVE TO PUBLICATION OF THE DELINQUENT LIST OF THE PROPERTY ON WHICH TAXES, PENALTIES, AND COSTS HAS BEEN MADE,"** herein reports back with the recommendation **TO DO PASS** Bill No. 437.

Votes of the committee members are as follows:

- 12 To Pass
- _____ Not to Pass
- _____ To the Inactive File
- _____ Abstained

Sincerely,

ANTHONY C. BLAZ

Attachment



TWENTY-FOURTH GUAM LEGISLATURE

Office of the Vice-Speaker

ANTHONY C. BLAZ

LEGISLATIVE
COMMITTEE
MEMBERSHIP

May 22, 1998

Chairman
Finance & Taxation

Vice-Chairman
Rules,
Government Reform
& Federal Affairs

Education

Natural Resources

Health &
Human Services

Tourism, Economic
Development & Cultural
Affairs

Judiciary,
Public Safety &
Consumer Protection

Transportation,
Telecommunications, &
Micronesian Affairs

MEMBERSHIP

Guam Finance
Commission

Commission on Self
Determination

TO: All Members
Committee on Finance & Taxation

FR: Chairman

RE: Voting Sheet

Transmitted herewith is the voting sheet and committee report for Bill No. 437 "AN ACT TO REPEAL AND REENACT SUBSECTION (a) OF SECTION 24802 OF TITLE 11, GUAM CODE ANNOTATED (GCA), RELATIVE TO PUBLICATION OF THE DELINQUENT LIST OF THE PROPERTY ON WHICH TAXES, PENALTIES, AND COSTS HAS BEEN MADE."

Your attention to this matter is greatly appreciated.

ANTHONY C. BLAZ

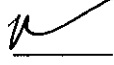
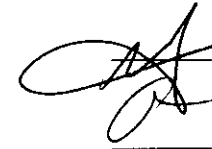
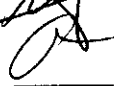
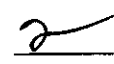


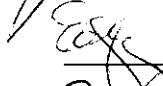
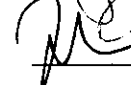
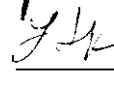



Attachments

COMMITTEE ON FINACE & TAXATION
TWENTY-FOURTH GUAM LEGISLATURE
 155 Hesler Street, Agana, Guam 96910

Chairman: Vice Speaker Anthony C. Blaz Vice Chairman: Senator Mark Forbes Ex-Officio Member: Speaker Antonio R. Unpingco
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VOTING SHEET ON:

Bill No. 437(COR) "AN ACT TO REPEAL AND REENACT SUBSECTION (a) OF SECTION 24802 OF TITLE 11, GUAM CODE ANNOTATED (GCA), RELATIVE TO PUBLICATION OF THE DELINQUENT LIST OF THE PROPERTY ON WHICH TAXES, PENALTIES, AND COSTS HAS BEEN MADE."

<u>COMMITTEE MEMBERS</u>	<u>INITIAL</u>	<u>TO PASS</u>	<u>NOT TO PASS</u>	<u>ABSTAIN</u>	<u>TO PLACE IN INACTIVE FILE</u>
Sen. Anthony C. Blaz <i>Chairman</i>		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Mark Forbes <i>Vice-Chairman</i>		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Spkr. Antonio R. Unpingco <i>Ex-Officio Member</i>		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Thomas C. Ada <i>Member</i>		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Joanne M.S. Brown <i>Member</i>		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Mark Charfauros <i>Member</i>		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Edwardo J. Cruz <i>Member</i>		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. William B.S.M. Flores <i>Member</i>		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Lawrence F. Kasperbauer <i>Member</i>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Alberto A.C. Lamorena, V <i>Member</i>		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Carlotta A. Leon Guerrero <i>Member</i>		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. John C. Salas <i>Member</i>		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Francis E. Santos <i>Member</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



Committee on Finance & Taxation

Vice Speaker Anthony C. Blaz, Chairman

***Committee Report on
Bill No. 437***

"AN ACT TO REPEAL AND REENACT SUBSECTION (a) OF SECTION 24802 OF TITLE 11, GUAM CODE ANNOTATED (GCA) RELATIVE TO PUBLICATION OF THE DELINQUENT LIST OF THE PROPERTY ON WHICH TAXES, PENALTIES, AND COSTS HAS BEEN MADE."

ORIGINAL BILL

FOR

BILL NO. 437



24th Guam Legislature
Committee on Rules, Government
Reform and Federal Affairs
Senator Mark Forbes, Chairman

DEC 05 1997
MEMORANDUM

TO: Chairman
Committee on Finance and Taxation

FROM: Chairman *WF*
Committee on Rules, Government Reform and Federal Affairs

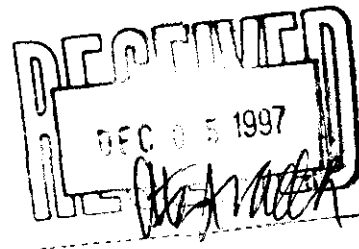
SUBJECT: Referral- Bill No. 437

The above Bill is referred to your Committee as the principal committee. It is recommended you schedule a public hearing at your earliest convenience.

Thank you for your attention to this matter.

MARK FORBES

Attachment



TWENTY FOURTH GUAM LEGISLATURE
1997 (FIRST) Regular Session

Bill No. 437(COR)

Introduced by:

T.C. Ada

AN ACT TO REPEAL AND REENACT SUBSECTION (a) OF SECTION 24802 OF TITLE 11 GUAM CODE ANNOTATED RELATIVE TO PUBLICATION OF THE DELINQUENT LIST OF THE PROPERTY ON WHICH TAXES, PENALTIES, AND COSTS HAS BEEN MADE.

BE ENACTED BY THE PEOPLE OF GUAM:

SECTION 1. Subsection (a), Section 24802 of Title 11, Guam Code Annotated is repealed and reenacted to read:

"§24802. Same: Publication. (a) The delinquent list and notice described in §24801 shall be posted in one public place in ~~Agana and in one public place in each municipality~~ every village in Guam and published at least once in a daily newspaper of general circulation."



Committee on Finance & Taxation

Vice Speaker Anthony C. Blaz, Chairman

***Committee Report on
Bill No. 437***

"AN ACT TO REPEAL AND REENACT SUBSECTION (a) OF SECTION 24802 OF TITLE 11, GUAM CODE ANNOTATED (GCA) RELATIVE TO PUBLICATION OF THE DELINQUENT LIST OF THE PROPERTY ON WHICH TAXES, PENALTIES, AND COSTS HAS BEEN MADE."

***COVER SHEET
FOR
BILL NO. 437***



Committee on Finance & Taxation

Vice Speaker Anthony C. Blaz, Chairman

Committee Report on Bill No. 437(COR)

"AN ACT TO REPEAL AND REENACT
SUBSECTION (a) OF SECTION 24802 OF
TITLE 11, GUAM CODE ANNOTATED
(GCA), RELATIVE TO PUBLICATION OF
THE DELINQUENT LIST OF THE
PROPERTY ON WHICH TAXES,
PENALTIES, AND COSTS HAS BEEN
MADE."

I. OVERVIEW:

The Committee on Finance and Taxation held a public hearing on Wednesday, March 25, 1998 at 9:00 a. m. in the Legislative Public Hearing Room to hear public testimony on Bill 437(COR). Public Notice was announced and published on Friday, March 20, 1998 and Tuesday, March 24, 1998 issues of the Pacific Daily News.

II. COMMITTEE MEMBERS PRESENT:

The hearing was called to order by the Chairman of the Committee on Finance and Taxation, Vice Speaker Anthony C. Blaz.

Other members of the Committee on Finance and Taxation present were:

Senator Edwardo J. Cruz, Member

Senator Lawrence F. Kasperbauer, Member

Other Senators present were:

Senator Francisco P. Camacho

Senator Frank B. Aguon

Senator T. C. Ada

Providing Public Testimony on the Bill:

Joseph T. Duenas, Director, Department of Revenue and Taxation, Written/Oral

III. BACKGROUND ON BILL 437:

Findings of Necessity and Declaration of Purposes.

According to the author of Bill 437, Senator T. C. Ada, the notice of delinquent taxes, penalties, etc. on real property is considerably lacking in that insufficient notice is being made at present.

The bill proposes to mandate that the delinquent list and notice described in §24801 shall be posted in one public place in every village in Guam and published at least once in a daily newspaper of general circulation.

It is the intent of the Legislature to provide more notice than what is currently being done by the Department of Revenue and Taxation.

SUMMARY OF TESTIMONIES:

FAVORABLE:

No one submitted any favorable testimony at the public hearing.

UNFAVORABLE:

Mr. Joseph T. Duenas, Director, Department of Revenue and Taxation submitted his oral testimony supported by his written testimony dated March 26, 1998 stating that, "We believe that the current statute relating the Real Property Tax Delinquent Roll are adequate, and that current law protects both the property owner and the Government of Guam on the collection of real property tax delinquencies.

Mr. Duenas further stated in his written testimony that, "The cost associated with a "one-day" publication of the delinquent list in a daily newspaper is \$47,000 to \$50,000 and is quite significant. As we continue to face budgetary constraints, we strongly oppose this added cost that is unwarranted and unnecessary."

COMMITTEE RECOMMENDATION:

The Committee, having conducted a sufficient hearing, does hereby recommend to the Legislature **TO DO PASS**, as substituted by the Committee, **Bill 437(COR)- "AN ACT TO REPEAL AND REENACT SUBSECTION (a) OF SECTION 24802 OF TITLE 11, GUAM CODE ANNOTATED (GCA), RELATIVE TO PUBLICATION OF THE**

**DELINQUENT LIST OF THE PROPERTY IN WHICH
TAXES, PENALTIES, AND COSTS HAS BEEN MADE."**



Committee on Finance & Taxation
Vice Speaker Anthony C. Blaz, Chairman

Committee Report on
Bill No. 437

"AN ACT TO REPEAL AND REENACT SUBSECTION (a) OF SECTION 24802 OF TITLE 11, GUAM CODE ANNOTATED (GCA) RELATIVE TO PUBLICATION OF THE DELINQUENT LIST OF THE PROPERTY ON WHICH TAXES, PENALTIES, AND COSTS HAS BEEN MADE."

SIGN-IN SHEET
FOR
BILL NO. 437



Committee on Finance & Taxation

Vice Speaker Anthony C. Blaz, Chairman

***Committee Report on
Bill No. 437***

"AN ACT TO REPEAL AND REENACT SUBSECTION (a) OF SECTION 24802 OF TITLE 11, GUAM CODE ANNOTATED (GCA) RELATIVE TO PUBLICATION OF THE DELINQUENT LIST OF THE PROPERTY ON WHICH TAXES, PENALTIES, AND COSTS HAS BEEN MADE."

**TESTIMONIES
FOR
BILL NO. 437**



Dipåtamenton Kor busion yan Adu'aña

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

CARL T.C. GUTIERREZ, Governor Maga'låhi
MADELEINE BORDALLO, Lt. Governor / Tifente Gubetnadora

JOSEPH T. DUENAS, Director / Direktot
CARL E. TORRES, Deputy Director
Sigundo Direktot

MAR 26 1998

The Honorable Anthony C. Blaz
Chairman
Committee on Finance and Taxation
Twenty-Fourth Guam Legislature
155 Hesler Street
Agana, Guam 96910

Hafa Adai Mr. Chairman and Members of the Committee:

My name is Joseph T. Duenas and I am the Director of the Department of Revenue and Taxation. I am submitting written testimony on Bill No. 437 (Cor) which is an act to repeal and reenact subsection (a) of Section 24802, Title 11, GCA.

We believe that the current statutes relating to the Real Property Tax Delinquent Roll are adequate, and that current law protects both the property owner and the Government on the collection of real property tax delinquencies.

The costs associated with a "one-day" publication of the delinquent list in a daily newspaper is \$47,000.00 - \$50,000.00 and is quite significant. As we continue to face budgetary constraints, we strongly oppose this added cost that is unwarranted and unnecessary.

Since current statutes are already in place for the efficient fiscal administration and in the public interest, we oppose Bill No. 437 (Cor).

Thank you for allowing me to testify on Bill No. 437 (Cor).

Sincerely,

JOSEPH T. DUENAS
Director



Committee on Finance & Taxation

Vice Speaker Anthony C. Blaz, Chairman

***Committee Report on
Bill No. 437***

"AN ACT TO REPEAL AND REENACT SUBSECTION (a) OF SECTION 24802 OF TITLE 11, GUAM CODE ANNOTATED (GCA) RELATIVE TO PUBLICATION OF THE DELINQUENT LIST OF THE PROPERTY ON WHICH TAXES, PENALTIES, AND COSTS HAS BEEN MADE."

***FISCAL NOTE
FOR
BILL NO. 437***

FISCAL NOTE
BUREAU OF BUDGET AND MANAGEMENT RESEARCH

BBMR-F7

Bill Number: 437(cor)
Amendatory Bill: No

Date Received: December 10, 1997
Date Reviewed: January 14, 1998

Department/Agency Affected: Department of Revenue & Taxation
Department/Agency Head: Joseph Duenas, Director
Total FY Appropriation to Date: \$10,400,000

Bill Title (preamble): AN ACT TO REPEAL AND REENACT SUBSECTION (a) OF SECTION 24802 OF TITLE 11 GUAM CODE ANNOTATED RELATIVE TO PUBLICATION OF THE DELINQUENT LIST OF THE PROPERTY ON WHICH TAXES, PENALTIES, AND COSTS HAS BEEN MADE.

Change in Law: N/A

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

Bill is for:
Operations X Capital Improvement _____ Other _____

FINANCIAL/PROGRAM IMPACT

ESTIMATED SINGLE-YEAR FUND REQUIREMENTS (Per Bill)			
PROGRAM CATEGORY	GENERAL FUND	OTHER	TOTAL
Economics and Finance	<u>1/</u>		

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

FUNDS ADEQUATE TO COVER INTENT OF THE BILL? Yes -- IF NO, ADD'L AMOUNT REQUIRED \$ _____
AGENCY/PERSON/DATE CONTACTED: _____

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

ANALYST MD DATE 1/14/98 DIRECTOR Joseph Rivero DATE JAN 21 1998
M. Dizon Joseph E. Rivero, Acting

FOOTNOTES: 1/ Bill 437 proposes to mandate that the delinquent list of property taxes be posted in one public place in every village and be published at least once in a daily newspaper of general circulation. It eliminates the need to post the list in Agana. The fiscal impact primarily is the advertising expense of publishing the list which is relatively minimal. However such a measure will increase the collection of delinquent property taxes.