



CARL T.C. GUTIERREZ  
GOVERNOR OF GUAM

OFFICE OF THE LEGISLATIVE SECRETARY	
CLASSIFICATION REPORT	
By: <u>Agapio</u>	
Time: <u>8:45am</u>	
Date: <u>8/18/98</u>	

Refer to  
Legislative Secretary  
AUG 17 1998

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

Office of the Speaker  
ANTONIO R. UNPINGCO  
Date: 8/17/98  
Time: 11:15AM  
Rec'd by: [Signature]  
Print Name: ANDRE FRANCISCO

Dear Speaker Unpingco:

Enclosed please find Substitute Bill No. 645 (COR), "AN ACT TO REPEAL §24109, REPEAL AND REENACT §§24112 AND 24114, AMEND §24110, AND ADD §24115, ALL TO ARTICLE 1, CHAPTER 24, DIVISION 2 OF TITLE 11 OF THE GUAM CODE ANNOTATED, RELATIVE TO ASSESSING REAL PROPERTY TAXES AGAINST SENIOR CITIZENS AND PERSONS WITH DISABILITIES", which I have signed into law today as **Public Law No. 24-267**.

This legislation makes it possible to implement the reduced tax provisions for persons with disabilities, heads of households who have a dependent who is a person with disability, and senior citizens. Previously, amendments were made in Public Law No. 23-107, yet still this reduced tax could not be applied, due to deficiencies in the statute's language.

Some of the technical obstructions to granting the lower tax and that were changed are:

For persons with disabilities, the amendments clarify that eligible persons must have lived on Guam for the preceding 5 consecutive years and reside in their own home. The disability must be permanent, be certified by the Department of Integrated Services for Individuals with Disabilities (DISID), and the lower tax is based on the latest triennial tax assessment levied. Previous law specified the 1987 triennial tax assessment only.

For senior citizens, the amendments clarify that eligible persons must have lived on Guam for the preceding 5 consecutive years and currently reside in and own his or her own home. Like the lower tax for disabled persons, the

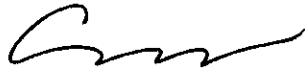
00983

latest triennial tax assessment is used, and not the 1987 triennial tax assessment only.

A major change in this legislation, in addition to, technical amendments, is that the reduction in tax for senior citizens is extended to all senior citizens, no matter what their income level. Previously, this lower tax was extended to those senior citizens whose gross income is \$40,000 or less. Another important change is that persons between 55 and 59 years of age are also qualified for the lower tax. Previously, the lower tax applied to those 60 years of age and older.

For both persons with disabilities and senior citizens, the lower tax applies for calendar year 1998 for the collection in calendar year 1999 and each calendar year thereafter. Previous law did not apply to subsequent years.

Very truly yours,



Carl T. C. Gutierrez  
I Maga'lahaen Guåhan  
Governor of Guam

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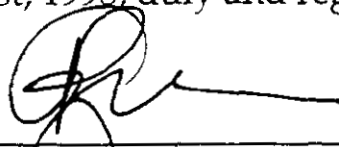
Attachment:      copy attached for signed bill  
                         original attached for vetoed bill

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

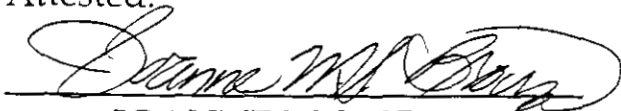
MINA'BENTE KUATTRO NA LIHESLATURAN GUAHAN  
1998 (SECOND) Regular Session

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

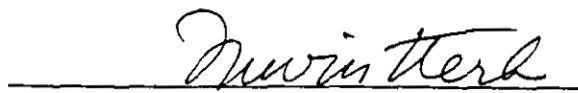
This is to certify that Substitute Bill No. 645 (COR), "AN ACT TO REPEAL §24109, REPEAL AND REENACT §§24112 AND 24114, AMEND §24110, AND ADD §24115, ALL TO ARTICLE 1, CHAPTER 24, DIVISION 2 OF TITLE 11 OF THE GUAM CODE ANNOTATED, RELATIVE TO ASSESSING REAL PROPERTY TAXES AGAINST SENIOR CITIZENS AND PERSONS WITH DISABILITIES," was on the 3<sup>rd</sup> day of August, 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 24<sup>th</sup> day of August, 1998,  
at 2:45 o'clock P.M.

  
\_\_\_\_\_  
Assistant Staff Officer  
Maga'lahaen's Office

APPROVED:

  
\_\_\_\_\_  
CARL T. C. GUTIERREZ  
I Maga'lahaen Guahan

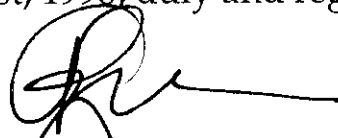
Date: 8-17-98

Public Law No. 24-267

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 Substitute Bill No. 645 (COR), "AN ACT TO REPEAL §24109, REPEAL AND REENACT §§24112 AND 24114, AMEND §24110, AND ADD §24115, ALL TO ARTICLE 1, CHAPTER 24, DIVISION 2 OF TITLE 11 OF THE GUAM CODE ANNOTATED, RELATIVE TO ASSESSING REAL PROPERTY TAXES AGAINST SENIOR CITIZENS AND PERSONS WITH DISABILITIES," was on the 3<sup>rd</sup> day of August, 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 7<sup>th</sup> day of August, 1998,  
at 2:45 o'clock       .M.



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Assistant Staff Officer  
*Maga'lahi's Office*

APPROVED:

---

CARL T. C. GUTIERREZ  
*I Maga'lahaen Guahan*

Date: \_\_\_\_\_

Public Law No. \_\_\_\_\_

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

**Bill No. 645 (COR)**

As substituted by the Committee  
on Finance and Taxation and  
amended on the Floor.

Introduced by:

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

**AN ACT TO REPEAL §24109, REPEAL AND  
REENACT §§24112 AND 24114, AMEND §24110,  
AND ADD §24115, ALL TO ARTICLE 1, CHAPTER  
24, DIVISION 2 OF TITLE 11 OF THE GUAM CODE  
ANNOTATED, RELATIVE TO ASSESSING REAL  
PROPERTY TAXES AGAINST SENIOR CITIZENS  
AND PERSONS WITH DISABILITIES.**

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

2           **Section 1. Legislative Findings and Intent.** Property taxes were  
3 slated to increase a three-fold level as a result of the last triennial assessment.  
4 *I Liheslaturan Guahan* found that if property taxes were significantly increased,  
5 a home's ultimate value would have increased unless the building  
6 deteriorated. Since many senior citizens and citizens with disabilities rely on  
7 fixed incomes which do not increase or keep pace with inflation, *I Liheslaturan*  
8 *Guahan* felt that a three-fold increase in taxes would have a significant  
9 detrimental effect in that such an action would ultimately increase the effects  
10 of inflation and home values and such citizens would face a decrease in their  
11 buying power. Hence, *I Liheslaturan Guahan* was compelled to provide this  
12 relief to some of its citizens most in need of consideration. This continues to  
13 be *I Liheslaturan Guahan's* findings.

14           The tax assessment of senior citizens and citizens with disabilities are to  
15 be based on the current assessed values of the Department of Revenue and  
16 Taxation which is based on the tax of one percent (1%) on the building and  
17 improvements and one-quarter percent (1/4%) on the land. The assessment  
18 ratio is to be computed on the first thirty-five percent (35%) of the full  
19 appraised value.

20           Citizens claiming this exemption may also claim other exemptions such  
21 as the homeowner's exemptions or other tax relief as may be passed in the  
22 future by *I Liheslaturan Guahan* affecting property owners.

23           The intent of *I Liheslaturan Guahan* by the passage of this Act is  
24 restructure and to create uniformity and not disparate treatment of senior

1 citizens and citizens with disabilities and correct deficiencies in Public Law  
2 Number 23-170.

3 **Section 2.** Section 24109 of Article 1, Chapter 24, Division 2 of Title 11  
4 of the Guam Code Annotated, as repealed and reenacted by P.L. No. 23-107, is  
5 hereby *repealed*.

6 **Section 3.** Section 24112 of Article 1, Chapter 24, Division 2 of Title 11  
7 of the Guam Code Annotated is hereby *repealed and reenacted* to read as  
8 follows:

9 **"Section 24112. Reduced Tax for U.S. Citizens with Disabilities**  
10 **and Heads of Households with Dependents with Disabilities.**

11 (a) A U.S. Citizen with disabilities or head of household with  
12 dependents with disabilities, who is defined for purposes of this Title as  
13 a U.S. Citizen aged eighteen (18) years or over who has lived on Guam  
14 for the preceding five (5) consecutive years and who currently resides in  
15 his or her own home, and meets the definition of permanent disability  
16 as established by the Department of Integrated Services for Individuals  
17 with Disabilities ('DISID'), shall pay a real property tax on such personal  
18 or family residential property at twenty percent (20%) of the yearly real  
19 estate tax based on the latest triennial tax assessment levied on such  
20 property owned by the respective U.S. Citizen, and which is his or her  
21 primary residence.

22 (b) This tax reduction is only applicable to the person or head of  
23 household claiming reduction. The person claiming the tax reduction  
24 must be a resident of Guam for the required number of years preceding  
25 the year in which the claim is filed."

1           **Section 4.** Section 24114 of Article 1, Chapter 24, Division 2 of Title 11  
2 of the Guam Code Annotated is hereby *repealed and reenacted* to read as  
3 follows:

4           **“Section 24114. Effective Date for Application of Chapter.**

5           The exemption created by this Chapter shall be effective with  
6 property taxes levied in calendar year 1998 for collection in calendar  
7 year 1999 and each calendar year thereafter.

8           Taxpayers who qualified for exemptions under §2 of Public Law  
9 Numbers 21-30 and 23-107 shall be automatically qualified for  
10 exemptions under §§24110 and 24112 of this Act. The Department of  
11 Revenue and Taxation shall provide a written public notice of this  
12 exemption in a newspaper and in the mayor’s offices at least once a year  
13 and shall inform citizens who may qualify about the existence of this  
14 Act.”

15           **Section 5.** Section 24110 of Article 1, Chapter 24, Division 2 of Title 11  
16 of the Guam Code Annotated is hereby *amended* to read as follows:

17           **“Section 24110. Reduced Tax Rates of Senior Citizens.** A senior  
18 citizen, who is defined for purposes of this Title as a person fifty-five  
19 (55) years of age or older, who is the head of a household and who  
20 currently resides in and owns his or her home, and has lived on Guam  
21 for five (5) preceding consecutive years shall pay a real property tax on  
22 such personal residential property at twenty percent (20%) of the yearly  
23 real estate tax based on the latest triennial tax assessment levied on such  
24 property owned by the respective senior citizen, provided such property  
25 is his or her place of primary residence.”



1           **Section 6.** Section 24115 is hereby *added* to Article 4, Chapter 24 of Title  
2 11 of the Guam Code Annotated to read as follows:

3           **“Section 24115. Application and Review.** Notwithstanding  
4 any other provisions in this Chapter, claims for the tax credit for citizens  
5 eligible under §§24110 and 24112 must file with the assessor’s office, in  
6 such form and such information as the assessor shall prescribe, on or  
7 before the fifteenth (15<sup>th</sup>) day of March each year for which the credit is  
8 claimed, except that once a claim is filed, it shall have continuing effect  
9 as a new claim for the credit for each subsequent year, unless it is  
10 disallowed or voided.”

11           **Section 7. Severability.** If any provision of this Law or its  
12 application to any person or circumstance is found to be invalid or contrary to  
13 law, such invalidity shall not affect other provisions or applications of this  
14 Law which can be given effect without the invalid provisions or application,  
15 and to this end the provisions of this Law are severable.

PL 24-267



INA'BENTE KUATTRO NA LIHESLATURAN GUAHAN  
Office of the Vice Speaker  
ANTHONY C. BLAZ

Chairman,  
Finance & Taxation

July 13, 1998

Chairman,  
Ethics & Standards

The Honorable Speaker Antonio R. Unpingco  
Mina'Bente Kuattro na Liheslaturan Guahan  
155 Hesler Street  
Hagatna, Guahan 96910

Vice-Chairman,  
Committee on Rules

Member,  
Judiciary, Public Safety &  
Consumer Protection

Dear Mr. Speaker:

Member,  
Natural Resources

The Committee on Finance and Taxation, to which was referred *Bill No. 645(COR)*, "An Act to repeal Sections 24109, repeal and reenact Sections 24112 and 24114, amend 24110 and add 24115, all to Article 1, Chapter 24, Division 2 of Title 11 of the GCA, relative to assessing real property taxes against senior citizens and persons with disabilities", and subsequently substituted by the Committee on Finance & Taxation herein reports back with the recommendation **TO DO PASS**.

Member,  
Tourism, Economic  
Development, & Cultural  
Affairs

Member,  
Transportation,  
Telecommunications &  
Micronesia Affairs

Votes of the committee members are as follows:

Member,  
Guam Finance  
Commission

Member,  
Commission on Self  
Determination

- To Pass
- Not to Pass
- To Place in Inactive File
- Abstain
- Off-Island
- Not Available

A copy of the committee's report and other pertinent documents are enclosed for your reference and information.

**ANTHONY C. BLAZ**



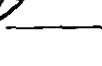
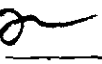
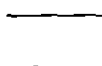

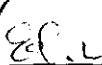




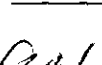
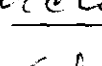
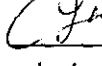
attachments

**COMMITTEE ON FINANCE & TAXATION**  
**MINA'BENTE KUATTRO NA LIHESLATURAN GUÅHAN**  
 155 Hesler Street, Hagåtña, Guam 96910

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

**VOTING SHEET ON:**

*Substitute Bill No. 645(COR) "An act to repeal §24109, repeal and reenact §§24112 and 24114, amend §24110, and add §24115, all to Article 1, Chapter 24, Division 2 of Title 11 of the Guam Code Annotated, relative to assessing real property taxes against senior citizens and persons with disabilities".*

<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 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 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. Felix P. Camacho <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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Alberto A.C. Lamorena, V <i>Member</i>		<input type="checkbox"/>	<input checked="" 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"/>



## Committee on Finance & Taxation

*Vice Speaker Anthony C. Blaz, Chairman*

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### Committee Report

***Bill No. 645***

***" An Act to repeal Sections 24109, repeal and reenact Sections 24112 and 24114, amend 24110 and add 24115, all to Article 1, Chapter 24, Division 2 of Title 11 of the GCA, relative to assessing real property taxes against senior citizens and persons with disabilities."***

## **I. OVERVIEW:**

The Committee on Finance and Taxation held a public hearing on Wednesday, June 17, 1998 at 1:30 p.m. in the legislative public hearing room to hear public testimony on *Bill No. 645 "An act to repeal Sections 24109, repeal and reenact Sections 24112 and 24114, amend 24110 and add 24115, all to Article 1, Chapter 24, Division 2 of Title 11 of the GCA, relative to assessing real property taxes against senior citizens and persons with disabilities"*. Public Notice was announced and published in the Saturday, June 13, 1998 and Tuesday, June 16, 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:

*Speaker Antonio R. Unpingco, Ex-Officio Member*  
*Senator Eduardo Cruz, Member*  
*Senator Lawrence F. Kasperbauer, Member*

Other Senators present were:

*Senator Frank B. Aguon, Jr.*  
*Senator Francisco P. Camacho*  
*Senator Lou Leon Guerrero*  
*Senator Vicente C. Pangelinan*

Providing Public Testimony:

*Mr. Joseph A. Cameron, DISID*

*Mr. Albert T. San Agustin, DISID (oral)*

*Mr. Victorino F. Borja, DISID*

*Bernie P. Grajek, GDDC (oral)*

*Mr. Rodney Priest, UOG/UAP*

*Mr. J. Taitague, Talofofo Mayor (oral)*

*Mr. Joseph T. Duenas, Director, Department of Revenue and  
Taxation (written)*

**III. BACKGROUND:**

**Findings:**

Bill 645 will assist Guam's Senior Citizens as a result of an assessment that is slated to increase property taxes by a three-fold level. Since many senior citizens live on fixed incomes and the Liheslaturan Guahan finds that this increase will have a detrimental effect that would ultimately increase the effects of inflation and decrease the buying power of senior citizens on Guam.

**SUMMARY OF TESTIMONIES:**

*Joseph Duenas, Director, Department of Revenue and Taxation,*  
provided written testimony stating that they have no objections to the bill.

Vincente Angoco provided written testimony outlining his support for the bill. (see attached testimony)

**COMMITTEE RECOMMENDATION:**

The Committee, having conducted a sufficient hearing, recommends to do pass Substitute Bill 645: *“An act to repeal Sections 24109, repeal and reenact Sections 24112 and 24114, amend 24110 and add 24115, all to Article 1, Chapter 24, Division 2 of Title 11 of the GCA, relative to assessing real property taxes against senior citizens and persons with disabilities”*.

GUAM COUNCIL ON SENIOR CITIZENS  
Post Office Box 2816 Agana, Guam 96932

Testimony on Bill 645

Good afternoon Speaker Antonio Unpingco and members of the Committee on Finance and Taxation. My name is Mr. Vicente Angoco, and I am the Chairperson for the Guam Council on Senior Citizens. I would like to thank you for the opportunity to provide testimony on Bill 645 relative to "Assessing Real Property Taxes Against Senior Citizens and Persons with Disabilities."

Though the intent of this bill is greatly appreciated, as it would benefit most seniors on Guam, I do have two comments to provide:

- 1) Section 24110 of this bill defines a senior citizen as a person 60 years and older. Though this is a federal guideline for Title III Aging Programs, Guam's Public Law 14-139, also known as the "Senior Citizens Act of 1978" defines a senior citizen as any person *fifty-five* (55) years of age and older. We ask that our local definition of a senior citizen be applied.
- 2) It is apparent that the intent of the bill is to assist a large proportion of senior citizens since the gross income limitation is higher than many local seniors receive. However, since only a small percent exceed this limit, and since all seniors should be equally considered for benefits, we ask that no limit be set.

Again, thank you for drafting bills which benefit our deserving *senior citizens*.

  
VICENTE ANGOCO  
Chair  
Guam Council on Senior Citizens





Dipattamenton Kontribusion yan Adu'ana

DEPARTMENT OF

# REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guahan

CARL T.C. GUTIERREZ, Governor Maga'lahi  
MADELEINE BORDALLO, Lt. Governor / Tiriente Gubetnadora

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

JUN 16 1998

The Honorable Anthony C. Blaz  
Chairman  
Committee on Finance and Taxation  
Twenty-Fourth Guam Legislature

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 Nos. 644 and 645 which are both associated with real property taxes.

Bill No. 644 is an act to increase the amount of the Home Exemption currently allowed by law. This bill grants greater tax relief to homeowners. We have no objection to Bill No. 644.

Bill No. 645 is an act to amend and correct deficiencies with the Senior Citizens and Citizens with Disabilities Tax Credit. We do not have any objection to Bill No. 645 as well.

The Department of Revenue and Taxation supports the passage of Bill Nos. 644 and 645.

Thank you for allowing me to testify on these bills.

JOSEPH T. DUENAS

BBMR-F7

**FISCAL NOTE**  
**BUREAU OF BUDGET AND MANAGEMENT RESEARCH**

Bill No. 645(COR) Date Received 7/6/98  
Amendatory Bill YES X NO      Date Reviewed 7/17/98

Department/Agency Affected: Revenue and Taxation  
Department/Agency Head: Joseph T. Duenas  
Total FY appropriation to Date: \$10,700,000

Bill Title (Preamble): AN ACT TO REPEAL §24109, REPEAL AND REENACT §§24112 AND 24114, AMEND §24110 AND ADD §24115, ALL TO ARTICLE 1, CHAPTER 24, DIVISION 2 OF TITLE 11 OF THE GUAM CODE ANNOTATED, RELATIVE TO ASSESSING REAL PROPERTY TAXES AGAINST SENIOR CITIZENS AND PERSONS WITH DISABILITIES.

Bill's impact on Present Program Funding:  
     Increase      Decrease      Reallocation      X No Change  
Bill is for: X Operations      Capital Improvement      Other

**FINANCIAL/PROGRAM IMPACT**

**ESTIMATED SINGLE-YEAR FUND REQUIREMENTS (Per Bill)**

PROGRAM CATEGORY	GENERAL FUND	OTHER	TOTAL
<u>Economic and Finance</u>	<u>1/</u>	<u>    </u>	<u>    </u>

**ESTIMATED MULTI-YEAR FUND REQUIREMENTS (Per Bill)**

FUND	1st	2nd	3rd	4th	5th	TOTAL
GENERAL FUND	<u>    </u>	<u>    </u>	<u>    </u>	<u>    </u>	<u>    </u>	<u>    </u>
OTHER	<u>    </u>	<u>    </u>	<u>    </u>	<u>    </u>	<u>    </u>	<u>    </u>
TOTAL	<u>    </u>	<u>    </u>	<u>    </u>	<u>    </u>	<u>    </u>	<u>    </u>

FUNDS ADEQUATE TO COVER INTENT OF THE BILL? YES/NO - IF NO, ADD'L AMOUNT REQUIRED. NO  
AGENCY/PERSON/DATE CONTACTED: Revenue and Taxation / Josephine Mendiola / 7/17/98

**ESTIMATED POTENTIAL MULTI-YEAR REVENUES**

FUND	1st	2nd	3rd	4th	5th	TOTAL
GENERAL FUND	<u>1/</u>	<u>    </u>	<u>    </u>	<u>    </u>	<u>    </u>	<u>    </u>
OTHER	<u>    </u>	<u>    </u>	<u>    </u>	<u>    </u>	<u>    </u>	<u>    </u>
TOTAL	<u>    </u>	<u>    </u>	<u>    </u>	<u>    </u>	<u>    </u>	<u>    </u>

ANALYST Stephen Guerrero DATE 7/17/98 DIRECTOR JOSEPH E. RIVERA DATE JUL 27 1998  
*[Signature]* Acting Director

Footnotes: See attached comments.

### Comments on Bill No. 645(COR)

Bill No. 645(COR) if enacted into law, will have a fiscal impact as it reduces the amount of real property taxes paid by U.S. citizens with disabilities or heads of household with dependents with disabilities. In addition, the administrative cost associated with the bill's implementation will have to be absorbed by the department responsible for the collection of real property taxes - Department of Revenue and Taxation.

Although the bill does pose a negative impact on the total annual amount of real property taxes collected, the amount cannot be assess at this time. Though the reduction of real property taxes collected does not take effect until calendar year 1999, the long term effect will impact on the amount of revenues available.

The Bureau notes that of all real property taxes collected, 88% are deposited into the Territorial Educational Facilities Fund (TEFF) which funds the Department of Education. Any reduction in real property tax collections nets a corresponding reduction in funds available to the Department of Education.

Pacific Daily News, Saturday, June 13, 1998



## NOTICE OF PUBLIC HEARING

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

MINA BENTE KUATRO NA LIHESLATURAN GUAHAN  
155 HESLER ST. HAGATNA, GUAM 96910

Wednesday, June 17, 1998

LIHESLATURAN GUAHAN, PUBLIC HEARING ROOM

### 9:30 AM: Roundtable Meeting

BRI No. 547: AN ACT TO AMEND TITLES 7, 9, AND 19 OF THE GUAM CODE ANNOTATED (GCA) RELATIVE TO THE ENACTMENT OF THE "ERICA'S LAW OR THE FAMILY VIOLENCE ACT OF 1996".

### 1:30 PM: Public Hearing

#### Confirmation Hearings:

- > MR. ROBERT R. C. HOFMANN: ACTING MEMBER, BOARD OF COSMETOLOGY
- > MS. MARIA T. DELISLE: ACTING MEMBER, BOARD OF COSMETOLOGY
- > MR. VICENTE T. CHAMPACO: ACTING MEMBER, COCKPIT LICENSE BOARD

BRI No. 346 AN ACT TO APPROPRIATE ONE HUNDRED FIFTY THOUSAND DOLLARS (\$150,000.00) TO CONSTRUCT AND INSTALL STREET LIGHTS ON THE CROSS ISLAND ROAD (ROUTE #17) PAST THE UNITED STATES NAVY HOUSING AT APRA HEIGHTS TO THE TRAFFIC LIGHT AT THE INTERSECTIONS OF ROUTE #17 AND #4, AND FROM THE INTERSECTION OF ROUTE #17 AND #4A TO THE BACK ENTRANCE TO THE VILLAGE OF TALOFORO ON ROUTE #4A.

BRI No. 523 AN ACT TO APPROPRIATE THE SUM OF ONE HUNDRED FIFTY THOUSAND DOLLARS (\$150,000) FROM THE GENERAL FUND TO THE DEPARTMENT OF PUBLIC WORKS FOR THE PLANNING, DESIGN AND CONSTRUCTION OF A SIDEWALK AND FENCING AROUND BLOCK 13 IN THE MUNICIPALITY OF AGAT.

BRI No. 557 AN ACT TO ADD A NEW ARTICLE 4 TO CHAPTER 51 OF TITLE 10, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING METHODS TO CONTRACT FOR COLLECTION OF RECYCLABLE PAPER.

BRI No. 564 AN ACT TO REPEAL AND REENACT SECTION 34(C) OF CHAPTER III OF PUBLIC LAW 24-60, RELATIVE TO THE GUAM HUMANITIES COUNCIL.

BRI No. 565 AN ACT TO APPROPRIATE THE SUM OF FIFTEEN THOUSAND DOLLARS (\$15,000) FROM THE GENERAL FUND TO THE UNIVERSITY OF GUAM RESERVE OFFICERS TRAINING CORP FOR THE PURPOSES OF CONSTRUCTING A REPELLING TOWER.

BRI No. 544 AN ACT TO AMEND SECTION 24402 OF ARTICLE 4, CHAPTER 24, DIVISION 2 OF TITLE 11 OF THE GCA, RELATIVE TO THE HOME TAX EXEMPTION.

BRI No. 545 AN ACT TO REPEAL SECTIONS 24109, REPEAL AND REENACT SECTIONS 24112 AND 24114, AMEND 24110 AND ADD 24115, ALL TO ARTICLE 1, CHAPTER 24, DIVISION 2 OF TITLE 11, GCA, RELATIVE TO ASSESSING REAL PROPERTY TAXES AGAINST SENIOR CITIZENS AND PERSONS WITH DISABILITIES.

>> The Public is invited to attend and present written and/or oral testimony.  
Contact the Office of Vice-Speaker Anthony C. Blaz at 472-3557/58/60



## NOTICE OF PUBLIC HEARING

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Vice Speaker Anthony C. Blaz, Chairman

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Bill No. 348 AN ACT TO APPROPRIATE ONE HUNDRED FIFTY THOUSAND DOLLARS (\$150,000.00) TO CONSTRUCT AND INSTALL STREET LIGHTS ON THE CROSS ISLAND ROAD (ROUTE #17) PAST THE UNITED STATES NAVY HOUSING AT APRA HEIGHTS TO THE TRAFFIC LIGHT AT THE INTERSECTIONS OF ROUTES #17 AND #4, AND FROM THE INTERSECTION OF ROUTE #17 AND #4A TO THE BACK ENTRANCE TO THE VILLAGE OF TALOFOFO ON ROUTE #4A.

Bill No. 523 AN ACT TO APPROPRIATE THE SUM OF ONE HUNDRED FIFTY THOUSAND DOLLARS (\$150,000) FROM THE GENERAL FUND TO THE DEPARTMENT OF PUBLIC WORKS FOR THE PLANNING, DESIGN AND CONSTRUCTION OF A SIDEWALK AND FENCING AROUND BLOCK 13 IN THE MUNICIPALITY OF AGAT.

Bill No. 557 AN ACT TO ADD A NEW ARTICLE 4 TO CHAPTER 51 OF TITLE 10, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING METHODS TO CONTRACT FOR COLLECTION OF RECYCLABLE PAPER.

Bill No. 584 AN ACT TO REPEAL AND REENACT SECTION 34(C) OF CHAPTER #1 OF PUBLIC LAW 24-50, RELATIVE TO THE GUAM HUMANITIES COUNCIL.

Bill No. 665 AN ACT TO APPROPRIATE THE SUM OF FIFTEEN THOUSAND DOLLARS (\$15,000) FROM THE GENERAL FUND TO THE UNIVERSITY OF GUAM RESERVE OFFICERS TRAINING CORP FOR THE PURPOSES OF CONSTRUCTING A REPELLING TOWER.

Bill No. 644 AN ACT TO AMEND SECTION 24402 OF ARTICLE 4, CHAPTER 24, DIVISION 2 OF TITLE 11 OF THE GCA, RELATIVE TO THE HOME TAX EXEMPTION.

Bill No. 645 AN ACT TO REPEAL SECTIONS 24109, REPEAL AND REENACT SECTIONS 24112 AND 24114, AMEND 24110 AND ADD 24115, ALL TO ARTICLE 1, CHAPTER 24, DIVISION 2 OF TITLE 11, GCA, RELATIVE TO ASSESSING REAL PROPERTY TAXES AGAINST SENIOR CITIZENS AND PERSONS WITH DISABILITIES.

The Public is invited to Attend and present written and/or oral testimony.  
Contact the Office of Vice-Speaker Anthony C. Blaz at 672-5537/5869



MINA' BENTE KUÁTRO NA LIHESLATURAN GUÁHAN

## Office of the Vice Speaker

ANTHONY C. BLAZ

### Committee on Finance & Taxation

#### Public Hearing

Wednesday, June 17, 1998

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