



EDDIE BAZA CALVO
Governor

RAY TENORIO
Lieutenant Governor

Office of the Governor of Guam.

DEC 31 2014

Honorable Judith T. Won Pat, Ed.D.
Speaker
I Mina'trentai Dos Na Liheslaturan Guåhan
155 Hesler Street
Hagåtña, Guam 96910

33-75-0021
Office of the Speaker
Judith T. Won Pat, Ed.D.
Date: 01/06/2015
Time: 4:02 PM
Received by: CARL SANCHEZ, MPA

Dear Madame Speaker:

Transmitted herewith is Bill No. 413-32 (LS) "A AN ACT TO ADD A NEW § 24109 TO ARTICLE 1, AND AMEND § 24204 OF ARTICLE 2, BOTH OF CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO EXTENDING THE DEADLINE FOR REAL PROPERTY TAX (RPT) EXEMPTIONS; TO AUTHORIZING THE USE OF TAXPAYER IDENTIFICATION NUMBER FOR RPT; AND TO REDUCING THE STATUTE OF LIMITATIONS ON THE COLLECTION OF RPT" which I signed into law on December 29, 2014 as Public Law 32-218.

Senseramente,


EDDIE BAZA CALVO

2015 JAN -6 PM 4:32

0021

I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN
2014 (SECOND) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO *I MAGA'LAHEN GUÅHAN*

This is to certify that Substitute Bill No. 413-32 (LS), "AN ACT TO *ADD A NEW § 24109 TO ARTICLE 1, AND AMEND § 24204 OF ARTICLE 2, BOTH OF CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO EXTENDING THE DEADLINE FOR REAL PROPERTY TAX (RPT) EXEMPTIONS; TO AUTHORIZING THE USE OF THE TAXPAYER IDENTIFICATION NUMBER FOR RPT; AND TO REDUCING THE STATUTE OF LIMITATIONS ON THE COLLECTION OF RPT,*" was on the 19th day of December, 2014, duly and regularly passed.



Judith T. Won Pat, Ed.D.
Speaker

Attested:



Tina Rose Muña Barnes
Legislative Secretary

This Act was received by *I Maga'lahen Guåhan* this 21 day of Dec,

2014, at

6:35 o'clock P.M.



Assistant Staff Officer
Maga'lahi's Office

APPROVED:



EDWARD J.B. CALVO
I Maga'lahen Guåhan

Date:

DEC 29 2014

Public Law No. 32-218

I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN
2014 (SECOND) Regular Session

Bill No. 413-32 (LS)

As amended by the Committee on Aviation,
Ground Transportation, Regulatory Concerns,
and Future Generations; and substituted
and amended on the Floor.

Introduced by:

Michael T. Limtiaco
T. C. Ada
V. Anthony Ada
FRANK B. AGUON, JR.
B. J.F. Cruz
Chris M. Dueñas
Brant T. McCreddie
Tommy Morrison
T. R. Muña Barnes
R. J. Respicio
Dennis G. Rodriguez, Jr.
Aline A. Yamashita, Ph.D.
Judith T. Won Pat, Ed.D.

**AN ACT TO ADD A NEW § 24109 TO ARTICLE 1, AND
AMEND § 24204 OF ARTICLE 2, BOTH OF CHAPTER
24, TITLE 11, GUAM CODE ANNOTATED, RELATIVE
TO EXTENDING THE DEADLINE FOR REAL
PROPERTY TAX (RPT) EXEMPTIONS; TO
AUTHORIZING THE USE OF THE TAXPAYER
IDENTIFICATION NUMBER FOR RPT; AND TO
REDUCING THE STATUTE OF LIMITATIONS ON THE
COLLECTION OF RPT.**

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

2 **Section 1. Real Property Tax Exemption Filing Deadline Extension.**

3 For Tax Year 2014, notwithstanding any other provision of law, rule, or regulation
4 to the contrary, residents of Guam who qualify for reduced tax rates pursuant to 11

1 GCA §§ 24110, 24112, 24401, and 24402 as of March 15, 2014, and who have *not*
2 already availed themselves of permanent exemptions, may file with the assessor's
3 office on or before January 23, 2015. Any application for reduced tax rates filed
4 after March 15, 2013 and on or before January 23, 2015, pursuant to the provisions
5 affected by this Section, *shall* be effective as though it were filed on or before
6 March 15, 2013, with respect to *both* the rates of tax provided under 11 GCA
7 §24110 or 11 GCA §24112, as applicable, *and* the fixed level of the valuation of
8 the applicant's residential property pursuant to 11 GCA §24113, for U.S. citizens
9 who qualify under 11 GCA §§24110 and 24112.

10 **Section 2. Failure to Supply Identifying Number.** A new § 24109 is
11 hereby *added* to Article 1, Chapter 24, Title 11, Guam Code Annotated, to read:

12 **“§ 24109. Failure to Supply Identifying Number.**

13 Every person required to pay property taxes *shall* provide his taxpayer
14 identification number to the Department. If any person fails to comply with
15 such requirement, such person *shall*, unless it is shown that such failure is
16 due to reasonable cause and not to willful neglect, pay a penalty of One
17 Hundred Dollars (\$100.00) for each failure. The Department may make use
18 of the taxpayer identification number for internal purposes only, to include,
19 but not be limited to, the assessment and collection of taxes.
20 Notwithstanding any provision of law to the contrary, tax returns, tax
21 information, or other tax records pursuant to the administration of the real
22 property tax are not ‘returns’ or ‘return information’ for the purposes of
23 United States Code Title 26 §6103, as applied to Guam and are therefore
24 exempt from non-disclosure under that Section. The taxpayer identification
25 number associated with a real property taxpayer *shall not* be disclosed.
26 However, the staff of the Office of Public Accountability, acting in their

1 official capacity, may review real property tax return or return information
2 for which the taxpayer identification number has *not* been redacted;
3 provided, the review is conducted within the Department. Upon written
4 request by the chairman of the legislative committee of *I Liheslaturan*
5 *Guåhan* (the Guam Legislature) with jurisdiction over tax matters or the
6 Public Auditor, the Department *shall* furnish any real property tax return or
7 return information specified in such request, *except* that any return or return
8 information *shall* have the taxpayer identification number redacted for all
9 real property taxpayers.”

10 **Section 3. Removal of the Real Property Tax Lien.** § 24204 of Article 2,
11 Chapter 24, Title 11, Guam Code Annotated, is hereby *amended* to read:

12 **“§ 24204. Same: Removal.**

13 For tax years prior to 2014, after thirty (30) years succeeding the time,
14 heretofore and for tax years after 2013, after ten (10) years succeeding the
15 time, hereafter, when any tax becomes a lien, if the lien has *not* been
16 otherwise removed, then the lien ceases to exist and the tax is conclusively
17 presumed to have been paid. The tax collector *shall* mark the tax paid in the
18 records.”

19 **Section 4. Effect upon Enactment: Payments Made Prior to**
20 **Enactment for Liens Ten (10) Years or Older.** No payment made prior to the
21 date of enactment of this Act to the government of Guam shall be held invalid due
22 to the provisions of Section 3 of this Act.

23 **Section 5. Extended Administrative Timeline.** Notwithstanding any
24 other provision of law to the contrary, for the 2014 Real Property Tax Year *only*,
25 the Preliminary Assessment Roll *shall* be issued on or before February 2, 2015,
26 and appeals may be filed from February 16, 2015 to March 16, 2015. The Board of

1 Equalization *shall* certify the 2014 Assessment Roll on or before March 31, 2015;
2 the first installment of taxes *shall* be paid on or before April 20, 2015; the second
3 installment of taxes *shall* be paid on or before May 20, 2015; and any late payment
4 *shall* be subject to the penalties under §§ 24701 and 24702 of Chapter 24, Title 11,
5 Guam Code Annotated. The publication of the delinquent list pursuant to §§ 24801
6 and 24802 of Chapter 24, Title 11, Guam Code Annotated, *shall* be on or before
7 June 8, 2015.

8 **Section 6. Public Notice of the Extension of Exemptions Filing**
9 **Deadline.** The Department of Revenue and Taxation *shall* publish a notice of the
10 extended filing deadline for the exemptions pursuant to Section 1 of this Act *not*
11 *later than* fifteen (15) days following the enactment of this Act in a newspaper of
12 general circulation, and post a copy of such notice at each Mayor's office.

13 **Section 7.** Any rules and regulations promulgated by the Director of the
14 Department of Revenue and Taxation governing the process of the sale of tax sold
15 property by operation of law *shall* be promulgated pursuant to the Administrative
16 Adjudication Law.

17 **Section 8.** The Director of the Department of Revenue and Taxation *shall*
18 be authorized to administratively take action to collect and resolve delinquent
19 property taxes subject to regulations duly adopted pursuant to the Administrative
20 Adjudication Law.

21 **Section 9. Severability.** If any provision of this Act or its application to
22 any person or circumstance is found to be invalid or contrary to law, such
23 invalidity *shall* not affect other provisions or applications of this Act which *can* be
24 given effect *without* the invalid provisions or application, and to this end the
25 provisions of this Act *are* severable.