


SIXTH GUAM LEGISLATURE
1962 (FIRST) Special Session


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CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR

This is to certify that Bill No. 319(1-S), "An Act to amend Sections 19302, 19312, 19394, 19399, and 19402, Government Code of Guam, and to add new Sections 19312.1 through 19312.3 and Sections 19330.1 through 19330.11 to Chapter 4, Title XX, Government Code of Guam, to raise the real property tax, to provide a home exemption under the real property tax law, to provide a triennial valuation, and for other purposes", was on the 28th day of February, 1962, duly and regularly passed.


A. P. WON PAT
Speaker

ATTESTED:


V. B. BAMBA
Legislative Secretary

This Act was received by the Governor this 5th day
of March, 1962 at 11:20 o'clock A. M.

/s/ Manuel F. L. Guerrero

MANUEL F. L. GUERRERO
Secretary of Guam

APPROVED:

/s/ BILL DANIEL

BILL DANIEL
Governor of Guam

DATED: March 21, 1962

6:35 P.M.



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SIXTH GUAM LEGISLATURE
1962 (FIRST) Special Session

Bill No. 319(1-S)

Introduced by

Committee on Rules, by request
of the Governor in accordance
with Section 6(b) of the
Organic Act of Guam.

AN ACT TO AMEND SECTIONS 19302, 19312, 19394, 19399,
AND 19402, GOVERNMENT CODE OF GUAM, AND TO ADD NEW
SECTIONS 19312.1 THROUGH 19312.3 AND SECTIONS 19330.1
THROUGH 19330.11 TO CHAPTER 4, TITLE XX, GOVERNMENT
CODE OF GUAM, TO RAISE THE REAL PROPERTY TAX, TO
PROVIDE A HOME EXEMPTION UNDER THE REAL PROPERTY TAX
LAW, TO PROVIDE A TRIENNIAL VALUATION, AND FOR OTHER
PURPOSES.

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

2 Section 1. Section 19302, Government Code of Guam, is hereby
3 amended to read:

4 "Section 19302. Levy. There is hereby levied on all
5 property in Guam a yearly tax at the rate of three per cent
6 (3%) of the value thereof. Such tax shall be assessed and
7 collected in the manner prescribed in this chapter. All
8 proceeds derived by the Government under any provision of
9 this chapter shall be deposited in the Treasury of Guam to
10 the credit of the general fund."

11 Section 2. Section 19312, Government Code of Guam, is hereby
12 amended to read:

13 "Section 19312. Same: assessment. Annually, on or
14 before the first day of July, the assessor shall ascertain
15 all the taxable property in Guam and shall assess it to the
16 persons owning or claiming it on the first Monday in March
17 of that year at the value as determined in accordance with
18 Section 19312.1."

19 Section 3. A new Section 19312.1 is hereby added to Chapter 4,
20 Title XX, Government Code of Guam, to read as follows:

21 "Section 19312.1. Same: triennial valuation. The
22 assessor shall ascertain the value of all property in Guam

1 as of the first Monday in March, 1962, and as of the first
2 Monday in March every three years thereafter, and such
3 valuation shall be used as the basis for assessment during
4 each year of each such period, subject to the provisions of
5 Section 19312.2."

6 Section 4. A new Section 19312.2 is hereby added to Chapter 4,
7 Title XX, Government Code of Guam, to read as follows:

8 "Section 19312.2. Same: intervening years. In each
9 year other than the year of the triennial valuation the
10 assessor shall ascertain the value of all property as of the
11 first Monday in March which shall have become taxable since
12 the last valuation, including new improvements or additions
13 to old improvements, or which shall change in value
14 because of a change in use; and in case of the destruction
15 or injury by fire, flood, typhoon, storm or otherwise, or
16 removal of any improvements of any kind, or of orchards,
17 timber, or ornamental trees, the value of which shall have
18 been included in the former valuation of the property, the
19 assessor shall determine the value of such loss and reduce
20 the valuation accordingly."

21 Section 5. A new Section 19312.3 is hereby added to Chapter 4,
22 Title XX, Government Code of Guam, to read as follows:

23 "Section 19312.3. Report. Any person claiming a
24 reduction in the valuation of property below that of the
25 prior year, by reason of a change in the use of the property,
26 or the destruction or injury by fire, flood, typhoon, storm
27 or otherwise, or removal of any improvements of any kind, or
28 of orchards, timber or ornamental trees, the value of which
29 shall have been included in the former valuation of the
30 property, shall file a report thereof with the assessor in
31 such form as he shall prescribe. Such report shall be
32 signed and sworn to by the person making the same, and his

signature thereon shall constitute a certification to the truth of the facts therein set forth under the penalty of perjury. Such report shall be filed prior to the first Monday in March of the year for which the reduction is sought, and a failure to file such report shall effect a forfeiture of any right to any such reduction in the valuation."

Section 6. Sections 19330.1 through 19330.11 are hereby added to Chapter 4, Title XX, Government Code of Guam, to read as follows:

"Section 19330.1. Home Exemption. The owner of a home shall be entitled to an exemption in determining the value thereof for the purpose of assessing real property taxes, subject to the provisions of Sections 19330.1 through 19330.11, to the following extent:

The first two thousand five hundred dollars (\$2,500) of the appraised value of improvements, consisting of a building ^{used} as a dwelling and any outbuildings, and the land on which it is located, the exemption being applied first to the improvements, and the balance, if any, to the land.

Section 19330.2. Definitions. As used in Sections 19330.1 through 19330.11:

(a) 'Home' means a building used and occupied by the owner thereof as his permanent residence, including outbuildings, and the land on which it is located if such land is owned by the owner of the building.

(b) 'Owner' refers to natural individual persons, excluding corporations, partnerships, and associations.

(c) 'Own' and 'owner' refer to ownership in fee simple, including a purchaser of a fee under a recorded purchase contract, or a beneficial ownership.

(d) 'Commercial purposes' does not include

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agricultural purposes, including grazing; or use in connection with fishing.

(e) 'Appraised value' means appraised value as defined in Item (f), Section 19301.

Section 19330.3. Limitation. The exemption shall not be allowed for more than one home for any one owner.

Section 19330.4. Same: Husband and Wife. A husband and wife shall be permitted one home exemption, where entitled thereto, whether the home is community property or not, and shall not be permitted an exemption for separate homes for each of them, unless they are living separate and apart, in which case the amount of the exemption shall be divided equally between them.

Section 19330.5. Same: Commercial Use. A person whose home comprises property that is used in part for commercial purposes shall not be entitled to an exemption, except as to the building, or a separate portion thereof or apartment therein, that is exclusively used and occupied by him as his permanent residence; provided, further, that in the case of a separate portion or apartment, the amount of the exemption shall be prorated on the basis that the appraised value of the separate portion or apartment bears to the total appraised value of the building.

Section 19330.6. Same: Ownership in Common. Where property is owned in common, the exemption shall be prorated among the owners.

Section 19330.7. Application for Home Exemption.

(a) In order to obtain an exemption, the owner must file a claim with the assessor listing the property involved, in such form and containing such information as the assessor shall prescribe. No such exemption shall be allowed unless the claim therefor is filed on or before the first Monday

of March of the year for which such exemption is claimed, except that once a claim is filed it shall have continuing effect as a new claim for the exemption for each subsequent year, unless it is disallowed or voided.

(b) Whenever a person has filed a claim for exemption covering any property, it shall be his duty, in the event he ceases to be the owner, or ceases to occupy the same as his home, or in the event of any change in the facts previously reported in his claim as to the use of the property pertaining to his entitlement to an exemption, to make a report thereof within thirty days after any such event occurs. Such report shall have the effect of voiding the claim for exemption previously filed. The report shall be sufficient if it identifies the property involved and states that the claim for exemption previously filed may be voided. In the event the property comes into the hands of a fiduciary, the fiduciary shall make the report within thirty days after his assumption of his fiduciary duties. Any person who is under a duty of making a report under this subsection and who fails to do so within the time required by law, shall be liable personally to a civil penalty, in the amount of \$25. In addition to this penalty, real property taxes, including penalties and interest, shall be assessed against the property.

Section 19330.8. Action by Assessor. The assessor shall examine each claim for exemption filed with him and shall allow the same if found to be in accordance with law. In every case the property shall be assessed notwithstanding the exemption may eliminate any tax.

Section 19330.9. Denial. If the assessor shall find the applicant not to be entitled to the exemption applied

1 for, he shall complete a notice of disapproval, giving his
2 reasons therefor, and serve a copy thereof upon the
3 applicant either by personal delivery or by registered
4 or certified mail to the post office address given by
5 the applicant upon his application.

6 Section 19330.10. Time for Action. The assessor
7 shall act upon every claim for exemption on or before the
8 first day of July.

9 Section 19330.11. Appeal. When a claim for exemption
10 has been denied the applicant may file his copy of notice of
11 disapproval with the Board of Equalization on or before
12 August 15 of the same year. The Board shall review the
13 claim and the evidence presented to the assessor, and
14 shall give the applicant an opportunity to be heard. The
15 Board shall reverse the decision of the assessor and grant
16 the claim for exemption if it finds the applicant is entitled
17 thereto, or affirm the decision of the assessor. The
18 decision of the Board shall be final unless the applicant
19 or the assessor shall, within fifteen days from the date
20 of the decision of the Board, file an action for review in
21 the Island Court."

22 Section 7. Section 19394, Government Code of Guam, is hereby
23 amended to read:

24 "Section 19394. Deed to the government. If any tax
25 sold property shall not have been redeemed within five
26 years from the date of its sale to the Government, the tax
27 collector shall make to the Government a deed to such
28 property, which deed shall be numbered and recorded in the
29 land records of the Department of Land Management. Such
30 deed shall be acknowledged before the Secretary of Guam

1 or before any officer authorized to take acknowledgments."

2 Section 8. Section 19399, Government Code of Guam, is hereby
3 amended to read:

4 "Section 19399. Terminating rights of redemption:
5 notice. (a) At least 21 days before a time to be fixed
6 by him, the tax collector shall give notice of intention
7 to terminate the right of redemption.

8 (b) Such notice shall be given by personal service
9 if the last assessee can be located by due diligence in
10 Guam, and if said last assessee cannot be so located then
11 by registered or certified mail to the address of the last
12 assessee, and shall be published once in a newspaper of
13 general circulation in Guam, and shall be posted in one
14 public place in Agana and in one public place in each
15 municipality in Guam."

16 Section 9. Section 19402, Government Code of Guam, is hereby
17 amended to read:

18 "Section 19402. Same: proof of notice. Proof of
19 notice shall be made and filed with the Secretary of Guam
20 in the manner provided in Section 19387(b) hereof, with
21 like effect."

22 Section 10. Item (f) of Section 19301, Government Code of Guam,
23 is hereby amended to read:

24 "(f) 'Value,' 'full cash value,' and 'cash value'
25 mean thirty-five per cent of the appraised value;
26 'appraised value' means the amount at which property would
27 be taken in payment of a just debt from a solvent debtor;"