

SEVENTH GUAM LEGISLATURE
1964 (SECOND) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR

This is to certify that Bill No. 213, "An Act to provide a fallout shelter exemption under the real property tax law, to provide for uniform requirements in applying for exemptions under the real property tax law, and for other purposes," was on the 7th day of July, 1964, duly and regularly passed.

A. B. WON PAT
Speaker

ATTESTED:

F. T. RAMIREZ
Legislative Secretary

This Act was received by the Governor this _____ day
of _____, 1964 at _____ o'clock _____ p.m.

RUDOLPH G. SABLAN
Acting Secretary of Guam

APPROVED:

MANUEL F. L. GUERRERO
Governor of Guam

DATED: _____

SEVENTH GUAM LEGISLATURE
1964 (SECOND) Regular Session

Bill No. 213

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 PROVIDE A FALLOUT SHELTER EXEMPTION
UNDER THE REAL PROPERTY TAX LAW, TO PROVIDE FOR
UNIFORM REQUIREMENTS IN APPLYING FOR EXEMPTIONS
UNDER THE REAL PROPERTY TAX LAW, AND FOR OTHER
PURPOSES.

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

2 Section 1. Section 19330, Government Code of Guam, is hereby amended to
3 read as follows:

4 "Section 19330. Exemptions: Listed. The
5 following property is exempt from real property taxes
6 and shall not be assessed.

7 (a) All property title to which is in the
8 United States or the government of Guam;

9 (b) All property to which the United States
10 or the government of Guam has the right of possession
11 which is being used for public roads or easements;

12 (c) All property used exclusively for
13 educational, religious, or other eleemosynary purposes;

14 (d) Property included in any cemetery in
15 use as such and not conducted for profit."

16 Section 2. Section 19330.1, Government Code of Guam, is hereby amended to
17 read as follows:

18 "Section 19330.1. Home Exemption. The owner
19 of a home shall be entitled to an exemption in deter-
20 mining the value thereof for the purpose of assessing
21 real property to the following extent:

22 The first two thousand five hundred dollars
23 (\$2,500) of the appraised value of improvements,

1 consisting of a building used as a dwelling and any outbuilding,
2 and the land on which it is located, the exemption being applied first
3 to the improvements, and the balance, if any, to the land."

4 Section 3. Section 19330.2, Government Code of Guam, is hereby amended
5 to read as follows:

6 "Section 19330.2. Definitions. As used in Sections
7 19330.1 through 19330.12:

8 (a) 'Home' means a building used and occupied
9 by the owner thereof, including outbuildings,
10 and the land on which it is located if such
11 land is owned by the owner of the building.

12 (b) 'Owner' refers to natural individual persons,
13 excluding corporations, partnership, and
14 associations.

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

19 (d) 'Commercial purposes' does not include
20 agricultural purposes, including grazing;
21 or use in connection with fishing.

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

24 Section 4. Section 19330.7, Government Code of Guam, is hereby repealed,
25 and a new Section 19330.7 enacted to read as follows:

26 "Section 19330.7. Fallout Shelter Exemption.

27 The owner of a fallout shelter shall be entitled to an exemption
28 in determining the value thereof for the purpose of assessing
29 real property taxes to the following extent:

1 The first seven hundred fifty dollars (\$750) of the
2 appraised value of improvements, consisting of any structure
3 used as a fallout shelter and any building of which the
4 shelter is a part, and the land on which it is located, the
5 exemption being applied first to improvements and the balance,
6 if any, to the land. The exemption granted herein is in
7 addition to the home exemption provided in Section 19330.1 and
8 nothing herein shall be construed to diminish an owner's right
9 to such home exemption.

10 (a) Definitions. As used in this Section:

11 (1) 'Fallout shelter' means any structure
12 certified by the Director of Civil
13 Defense as meeting the minimum
14 national standards of protection
15 against nuclear fallout.

16 (2) 'Owner' refers to natural persons,
17 corporations, associations or
18 partnerships, and means any person
19 who is liable for the payment of
20 the real property tax imposed on
21 the fallout shelter.

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

24 (b) One exemption shall be allowed to every
25 structure qualifying as a fallout shelter.

26 (c) Any person claiming an exemption under this
27 Section shall submit to the assessor a
28 certification by the Director of Civil
29 Defense that the structure involved is a
fallout shelter.

1 (d) It shall be the duty of the Director of Civil
2 Defense or his delegate to examine any shelter
3 upon the request of the owner thereof and if
4 warranted to certify that said shelter meets
5 the minimum national standards of protection
6 against nuclear fallout."

7 Section 5. Sections 19330.8, 19330.9, 19330.10 and 19330.11, Government
8 Code of Guam, are hereby renumbered Sections 19330.9, 19330.10, 19330.11 and 19330.12.

9 Section 6. A new Section 19330.8, Government Code of Guam, is hereby enacted
10 to read as follows:

11 "Section 19330.8. Application and Review. The
12 following provisions of this Section shall govern the
13 application for, granting of, and review of exemptions
14 under Sections 19330(c), 19330(d), 19330.1 and 19330.7:

15 (a) Claim. A claim for exemption must be
16 filed with the assessor listing the
17 property involved, in such form and
18 containing such information as the
19 assessor shall prescribe. No exemption
20 shall be allowed unless the claim
21 therefor is filed on or before the
22 fifteenth day of March of each year
23 for which the exemption is claimed,
24 except that once a claim is filed it
25 shall have continuing effect as a new
26 claim for the exemption for each
27 subsequent year, unless it is
28 disallowed or voided.

29 (b) Report of Change. Whenever a person has
30 filed a claim for exemption covering any

1 property, it shall be his duty, in the
2 event he ceases to be the owner, or ceases
3 to occupy the same as his home, or in the
4 event of any change in the facts previously
5 reported in his claim as to the use of the
6 property pertaining to his entitlement to
7 an exemption, to make a report thereof
8 within thirty days after any such event
9 occurs. Such report shall have the effect
10 of voiding the claim for exemption previously
11 filed. The report shall be sufficient if it
12 identifies the property involved and states
13 that the claim for exemption previously filed
14 may be voided. In the event the property
15 comes into the hands of a fiduciary, the
16 fiduciary shall make the report within
17 thirty days after his assumption of fiduciary
18 duties. Any person who is under a duty of
19 making a report under this subsection and
20 who fails to do so within the time required
21 by law, shall be liable personally to a
22 civil penalty, in the amount of twenty-five
23 dollars (\$25). In addition to this penalty,
24 real property taxes, including penalties and
25 interest, shall be assessed against the
26 property."

27 Section 7. Any person otherwise entitled to an exemption under Section
28 19330(c) or (d) who failed to qualify therefor solely because of failure to file
29 claim for such exemption by June 1, 1963, as required by prior law, may obtain a
30 refund of taxes assessed and paid by reason of such failure by filing with the
31 assessor within six months of the effective date of this Act claim for refund and
32 an affidavit in support thereof, setting forth facts claimed to warrant the exemption.

33 Section 8. This Act is an urgency measure.