

I Mina'Trentai Dos Na Liheslaturan Received
Bill Log Sheet

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES
362-32 (COR) - VETOED	Michael F.Q. San Nicolas	AN ACT TO EXTEND THE DEADLINE FOR REAL PROPERTY TAX (RPT) EXEMPTIONS,AUTHORIZE THE USE OF THE TAXPAYER IDENTIFICATION NUMBER FOR RPT, AND REDUCE THE STATUTE OF LIMITATIONS ON THE COLLECTION OF RPT, BY ADDING A NEW §24109, AND BY AMENDING§§ 24204 AND 24112, EACH OF CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED.	6/25/2014 1:33 p.m.	06/25/14	Committee on Aviation, Ground Transportation, Regulatory Concerns, and Future Generations	8/1/14 10:02 a.m.	9/26/14 5:33 p.m.	Fiscal Note Request 06/30/14 Fiscal Note 10/1/14
	DATE PASSED	TITLE	TRANSMITTED		DUE DATE	<small>DATE SIGNED BY I MAGA'LAHEN GUAHAN</small>	PUBLIC LAW NO.	NOTES
	10/3/2014	AN ACT TO ADD A NEW § 24109, AND TO AMEND §§ 24204 AND 24112, ALL 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; AND RELATIVE TO THE PROMULGATION OF RULES AND REGULATIONS FOR TAX SOLD PROPERTY.	10/6/14	6:32 p.m.	10/17/2014			As substituted by the Committee on Aviation, Ground Transportation, Regulatory Concerns, and Future Generations; and amended on the Floor. VETOED 10/16/14



EDDIE BAZA CALVO
Governor

RAY TENORIO
Lieutenant Governor

Office of the Governor of Guam.

OCT 16 2014

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

32-14-2130
Office of the Speaker
Judith T. Won Pat, Ed.D

Date: 10-16-14
Time: 11:40 am
Received By: [Signature]

Dear Madame Speaker:

Attached is Bill No. 362-32 (COR), entitled, ***"An Act to Add a New § 24109, and to Amend §§ 24204 and 24112, all of Chapter 24, Title 11, Guam Code Annotated, Relative to Extending the Deadline for Real Property Tax (RPT) Exemptions. . ."*** which I have **VETOED**.

Section 5 of Bill 362 is troubling because it seeks to reduce the current statute of limitations for the collection of tax liens from 30 years to 10 years without any consideration of the fiscal and equitable ramifications, both of which are substantial.

Under Guam law [5 G.C.A. § 22405(l)], it is mandated that all real property tax revenues be deposited into the Territorial Educational Facilities Fund (TEFF). If Bill 362 were to become law in its current form, then literally overnight, 20 years' worth of real property tax receivables, or *approximately \$22.5 million*, would be wiped off the books and become legally uncollectable. It cannot be forgotten that one of the purposes of the TEFF is to construct and refurbish Guam's educational facilities. We should be doing everything possible to support and prioritize our schools, and an instant write-off of \$22.5 million is a staggering loss that our community simply cannot afford to bear.

Further troubling about Bill 362 is that it excuses property owners who have not paid their real property taxes for decades, while failing to consider others who have arranged in good faith to take care of their obligations. By cancelling tax liens older than 10 years even if the property owners have not paid anything towards the liens, Bill 362 is deeply unfair to a number of property owners who have recently paid, or who are currently making payments on, similar liens that are likewise older than 10 years. In short, erasing 20 years and \$22.5 million of real property liens has the effect of rewarding tax delinquency at the expense of our schools and those who honor their civic obligations.

2130

2014 OCT 16 AM 11:50 [Signature]

Of the \$22.5 million in real property taxes owed for the 20-year period between 1984 to 2003, approximately \$10.5 million of that amount is for the actual delinquent taxes, and the remaining \$12 million is for penalties and interest. Understanding this fact, as well as the intent of the bill, I propose that a new bill be drafted and introduced to have the proposed 10-year limit on tax liens be prospectively, not retroactively, applied. If introduced, I will instruct DRT to implement an amnesty program for people who will come in to settle outstanding tax liabilities by waiving penalties and interests for real property taxes that are more than 10 years delinquent. Such an approach would not only be more equitable, it would generate an immediate infusion of available cash, and preserve millions in tax revenues for our education facilities. I will ask the Director of DRT to even consider allowing those who do come in to settle their outstanding taxes to pay these taxes off in installments, thus further alleviating the immediate burden of decades worth of unpaid taxes

I hope that the Legislature will consider the proposal made above and reintroduce Bill 362 with the changes suggested. Relieving the financial burden on taxpayers while guaranteeing that our educational facilities continue to be funded is a goal that is fair, achievable, and in the best interests of the People.

Senseramente,



EDDIE BAZA CALVO



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

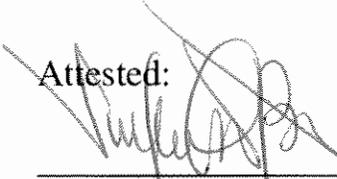
CERTIFICATION OF PASSAGE OF AN ACT TO *I MAGA'LAHEN GUÅHAN*

This is to certify that **Substitute Bill No. 362-32 (COR)**, "AN ACT TO ADD A NEW § 24109, AND TO AMEND §§ 24204 AND 24112, ALL 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; AND RELATIVE TO THE PROMULGATION OF RULES AND REGULATIONS FOR TAX SOLD PROPERTY," was on the 3rd day of October, 2014, duly and regularly passed.



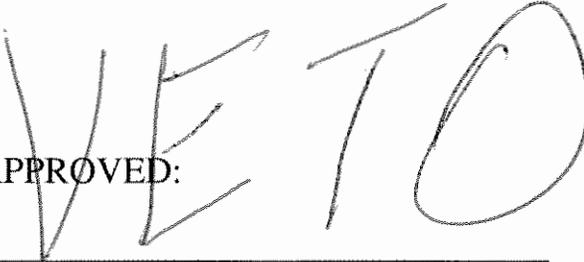
Judith T. Won Pat, Ed.D.
Speaker

Attested:


Tina Rose Muña Barnes
Legislative Secretary

This Act was received by *I Maga'lahen Guåhan* this 6 day of Oct,
2014, at 6:32 o'clock P.M.

APPROVED:


EDWARD J.B. CALVO
I Maga'lahen Guåhan
Assistant Staff Officer
Maga'lahi's Office

Date: OCT 16 2014
Public Law No. _____

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

Bill No. 362-32 (COR)

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

Introduced by:

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

AN ACT TO ADD A NEW § 24109, AND TO AMEND §§ 24204 AND 24112, ALL 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; AND RELATIVE TO THE PROMULGATION OF RULES AND REGULATIONS FOR TAX SOLD PROPERTY.

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

2 **Section 1. Short Title.** This Act *shall* be referred to as the “Responsible
3 Real Property Taxpayer Relief Act.”

4 **Section 2. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds
5 that the Department of Revenue and Taxation is currently working toward

1 completing the real property tax assessment, which will update the tax valuation of
2 real property on Guam.

3 *I Liheslatura* further finds that Guam's real property tax has tax exemptions
4 for senior citizens and citizens with disabilities, and that once these exemptions are
5 claimed, the valuations of such properties are fixed by law at the amount assessed
6 in its first year of eligibility until such citizen either passes away or no longer owns
7 and resides in the property.

8 *I Liheslatura* thus finds that if such senior citizen or citizen with a disability
9 has not claimed such exemption, that single omission could result in a permanently
10 higher valuation of record, contrary to the intent of the law.

11 *I Liheslatura* finds that, under Title 11 GCA § 24114, the Department of
12 Revenue and Taxation is required to inform citizens who may qualify for these
13 exemptions and reduced tax rates of their eligibility, and to provide written public
14 notice of these exemptions at least annually in a newspaper and in the Mayors'
15 offices. Despite this requirement, many qualified individuals may not have met the
16 deadline of March 15, 2014, and thus may not fully avail of the existing
17 exemptions prior to updated property valuations.

18 It is, therefore, the intent of *I Liheslaturan Guåhan* that senior citizens and
19 citizens with a disability who qualify for tax relief under Title 11 GCA §§ 24110
20 and 24112, respectively, be provided with an extended deadline before which such
21 citizen may apply for tax relief and set the valuation of their respective properties
22 pursuant to Title 11 GCA § 24113 at the valuations set prior to the property
23 revaluation.

24 *I Liheslaturan Guåhan* further finds that there are several other tax
25 exemptions in Title 11 GCA §§ 24401 and 24402, respectively, including the
26 farming and home exemption, which help to relieve farmers and homeowners of at

1 least a portion of their real property tax liability. The people of Guam must be
2 afforded a fair opportunity to avail of these exemptions as well.

3 *I Liheslatura* finds that the Department of Revenue and Taxation makes use
4 of the Taxpayer Identification Number (TIN), which is assigned to an individual by
5 the Internal Revenue Service or the Social Security Administration, for internal
6 purposes to make collections more efficient.

7 *I Liheslatura* finds that there have been reports that individuals on Guam
8 have received tax refunds, yet found that the Department of Revenue and Taxation
9 claims that they owe the government of Guam for the real property tax. The
10 individual taxpayer would be better served by a system where the Department
11 would be able to collect when there is money available, in the form of a tax refund
12 identified through a respective property taxpayer's TIN. Furthermore, the use of
13 the TIN would make it easier to develop statistical reports that could compare the
14 characteristics of real property taxpayers to adjusted gross income, or other
15 statistical information which can be retrieved through the use of the TIN.

16 It is, therefore, the intent of *I Liheslaturan Guåhan* that real property
17 taxpayers be required to report their Taxpayer Identification Number to the
18 Department for internal use.

19 *I Liheslatura* further finds that the thirty (30) year statute of limitations of
20 Guam's real property tax may impose an undue burden on taxpayers because it
21 would be difficult for a taxpayer to prove that a tax had been duly paid up to thirty
22 (30) years prior. Further, if the tax record from up to thirty (30) years ago is in
23 error, and the taxpayer does not have records, then it would be an injustice to make
24 a taxpayer bear the burden of the government's mistake. Such errors would be
25 further exacerbated if TINs are used to erroneously garnish refunds rightfully
26 owed, against property tax assessment mistakes. It is overly burdensome on the

1 individual taxpayer to expect that property tax records shall be maintained for
2 thirty (30) years.

3 Therefore, it is the intent of *I Liheslatura* to reduce the statute of limitations
4 on the real property tax to ten (10) years, which is consistent with other taxes
5 administered by the Department of Revenue and Taxation, pursuant to the Internal
6 Revenue Code, so that any tax garnishment errors resulting from the use of the
7 Taxpayer Identification Number for the real property tax will be reduced.

8 **Section 3. Real Property Tax Exemption Filing Deadline Extension.**

9 Notwithstanding any other provision of law, rule, or regulation to the contrary,
10 residents of Guam who qualify for reduced tax rates pursuant to Title 11 GCA §§
11 24110, 24112, 24401, and 24402 as of March 15, 2014, and who have not already
12 availed themselves of permanent exemptions, may file with the assessor's office on
13 or before December 31, 2014. Any application for reduced tax rates filed after
14 March 15, 2013, and on or before December 31, 2014 pursuant to the provisions
15 affected by this Section, *shall* be effective as though it were filed on or before the
16 March 15, 2013, with respect to both the rates of tax provided under Title 11 GCA
17 § 24110 or § 24112, as applicable, and the fixed level of the valuation of the
18 applicant's residential property pursuant to Title 11 GCA § 24113, for U.S. citizens
19 who qualify under Title 11 GCA §§ 24110 and 24112.

20 **Section 4.** A new § 24109, Article 1, Chapter 24, Title 11, Guam Code
21 Annotated, is hereby *added* to read:

22 **“§ 24109. Failure to Supply Identifying Number.**

23 Every person required to pay property taxes *shall* provide his taxpayer
24 identification number to the Department. *If* any person fails to comply with
25 such requirement, such person *shall*, unless it is shown that such failure is
26 due to reasonable cause and not to willful neglect, pay a penalty of One
27 Hundred Dollars (\$100.00) for each failure. The Department may make use

1 of the taxpayer identification number for internal purposes only, to include,
2 but *not* be limited to, the assessment and collection of taxes.”

3 **Section 5. Removal of the Real Property Tax Lien.** § 24204 of Article
4 2, Chapter 24, Title 11, Guam Code Annotated, hereby *amended* to read:

5 “§ 24204. **Same: Removal.**

6 After ten (10) years succeeding the time, heretofore or hereafter, when
7 any tax becomes a lien, if the lien has *not* been otherwise removed, then the
8 lien ceases to exist and the tax is conclusively presumed to have been paid.
9 The tax collector *shall* mark the tax paid in the records.”

10 **Section 6. Effect upon Enactment: Payments Made Prior to**
11 **Enactment for Liens Ten (10) Years or Older.** No payment made prior to the
12 date of enactment of this Act to the government of Guam shall be held invalid due
13 to the provisions of Section 5 of this Act.

14 **Section 7. Extended Administrative Timeline.** Notwithstanding any
15 other provision of law to the contrary, for the 2014 Real Property Tax Year *only*,
16 the Preliminary Assessment Roll *shall* be issued on or before February 2, 2015,
17 appeals may be filed from February 16, 2015 to March 16, 2015, the Board of
18 Equalization *shall* certify the 2014 Assessment Roll on or before March 31, 2015,
19 the first installment of taxes *shall* be paid on or before April 20, 2015, the second
20 installment of taxes *shall* be paid on or before May 20, 2015, any late payment
21 *shall* be subject to the penalties under §§ 24701 and 24702 of Chapter 24, Title 11,
22 Guam Code Annotated, and the publication of the delinquent list pursuant to §§
23 24801 and 24802 of Chapter 24, Title 11, Guam Code Annotated, *shall* be on or
24 before June 8, 2015.

25 **Section 8. Public Notice of the Extension of Exemptions Filing**
26 **Deadline.** The Department of Revenue and Taxation *shall* publish notice of the
27 extended filing deadline for the exemptions pursuant to Section 3 of this Act *not*

1 *later than* fifteen (15) days following the enactment of this Act in a newspaper of
2 general circulation, and post a copy of such notice at each Mayor's office.

3 **Section 9.** Any rules and regulations promulgated by the Director of the
4 Department of Revenue and Taxation governing the process of the sale of tax sold
5 property by operation of law *shall* be promulgated pursuant to the Administrative
6 Adjudication Law.

7 **Section 10. Severability.** *If* any provision of this Act or its application to
8 any person or circumstance is found to be invalid or contrary to law, such
9 invalidity *shall not* affect other provisions or applications of this Act which can be
10 given effect without the invalid provisions or application, and to this end the
11 provisions of this Act are severable.



I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN
THIRTY-SECOND GUAM LEGISLATURE
155 Hesler Place, Hagåtña, Guam 96910

October 6, 2014

The Honorable Edward J.B. Calvo
I Maga'lahaen Guåhan
Ufisinan I Maga'lahi
Hagåtña, Guam 96910

Dear *Maga'lahi* Calvo:

Transmitted herewith are Bill and Substitute Bill Nos. 42-32 (COR), 136-32 (COR), 213-32 (COR), 284-32 (COR), 287-32 (COR), 292-32 (COR), 294-32 (COR), 295-32 (COR), 299-32 (COR), 300-32 (COR), 303-32 (COR), 324-32 (COR), 325-32 (COR), 327-32 (COR), 337-32 (COR), 347-32 (COR), 348-32 (COR), 349-32 (COR), 352-32 (LS), 354-32 (LS), 362-32 (COR), 384-32 (COR), 388-32 (LS) and 393-32 (COR) which were passed by *I Mina'Trentai Dos Na Liheslaturan Guåhan* on October 3, 2014.

Sincerely,

A handwritten signature in black ink, appearing to read "Tina Rose Muña Barnes", is written over a large, light-colored checkmark.

TINA ROSE MUÑA BARNES
Legislative Secretary

Enclosures (24)

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

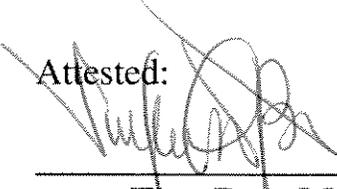
CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LAHEN GUÅHAN

This is to certify that **Substitute Bill No. 362-32 (COR), "AN ACT TO ADD A NEW § 24109, AND TO AMEND §§ 24204 AND 24112, ALL 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; AND RELATIVE TO THE PROMULGATION OF RULES AND REGULATIONS FOR TAX SOLD PROPERTY,"** was on the 3rd day of October, 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 _____ day of _____,
2014, at _____ o'clock _____.M.

Assistant Staff Officer
Maga'lahi's Office

APPROVED:

EDWARD J.B. CALVO
I Maga'lahen Guåhan

Date: _____
Public Law No. _____

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

Bill No. 362-32 (COR)

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

Introduced by:

Michael F. Q. San Nicolas
FRANK B. AGUON, JR.
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T. C. Ada
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3 Real Property Taxpayer Relief Act.”

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4 for senior citizens and citizens with disabilities, and that once these exemptions are
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7 and resides in the property.

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11 would be able to collect when there is money available, in the form of a tax refund
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3 Therefore, it is the intent of *I Liheslatura* to reduce the statute of limitations
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5 administered by the Department of Revenue and Taxation, pursuant to the Internal
6 Revenue Code, so that any tax garnishment errors resulting from the use of the
7 Taxpayer Identification Number for the real property tax will be reduced.

8 **Section 3. Real Property Tax Exemption Filing Deadline Extension.**

9 Notwithstanding any other provision of law, rule, or regulation to the contrary,
10 residents of Guam who qualify for reduced tax rates pursuant to Title 11 GCA §§
11 24110, 24112, 24401, and 24402 as of March 15, 2014, and who have not already
12 availed themselves of permanent exemptions, may file with the assessor's office on
13 or before December 31, 2014. Any application for reduced tax rates filed after
14 March 15, 2013, and on or before December 31, 2014 pursuant to the provisions
15 affected by this Section, *shall* be effective as though it were filed on or before the
16 March 15, 2013, with respect to both the rates of tax provided under Title 11 GCA
17 § 24110 or § 24112, as applicable, and the fixed level of the valuation of the
18 applicant's residential property pursuant to Title 11 GCA § 24113, for U.S. citizens
19 who qualify under Title 11 GCA §§ 24110 and 24112.

20 **Section 4.** A new § 24109, Article 1, Chapter 24, Title 11, Guam Code
21 Annotated, is hereby *added* to read:

22 **“§ 24109. Failure to Supply Identifying Number.**

23 Every person required to pay property taxes *shall* provide his taxpayer
24 identification number to the Department. *If* any person fails to comply with
25 such requirement, such person *shall*, unless it is shown that such failure is
26 due to reasonable cause and not to willful neglect, pay a penalty of One
27 Hundred Dollars (\$100.00) for each failure. The Department may make use

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3 **Section 5. Removal of the Real Property Tax Lien.** § 24204 of Article
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7 any tax becomes a lien, if the lien has *not* been otherwise removed, then the
8 lien ceases to exist and the tax is conclusively presumed to have been paid.
9 The tax collector *shall* mark the tax paid in the records.”

10 **Section 6. Effect upon Enactment: Payments Made Prior to**
11 **Enactment for Liens Ten (10) Years or Older.** No payment made prior to the
12 date of enactment of this Act to the government of Guam shall be held invalid due
13 to the provisions of Section 5 of this Act.

14 **Section 7. Extended Administrative Timeline.** Notwithstanding any
15 other provision of law to the contrary, for the 2014 Real Property Tax Year *only*,
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22 Guam Code Annotated, and the publication of the delinquent list pursuant to §§
23 24801 and 24802 of Chapter 24, Title 11, Guam Code Annotated, *shall* be on or
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26 **Deadline.** The Department of Revenue and Taxation *shall* publish notice of the
27 extended filing deadline for the exemptions pursuant to Section 3 of this Act *not*

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2 general circulation, and post a copy of such notice at each Mayor's office.

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6 Adjudication Law.

7 **Section 10. Severability.** *If* any provision of this Act or its application to
8 any person or circumstance is found to be invalid or contrary to law, such
9 invalidity *shall not* affect other provisions or applications of this Act which can be
10 given effect without the invalid provisions or application, and to this end the
11 provisions of this Act are severable.



COMMITTEE ON RULES

I Mina'trentai Dos na Liheslaturan Guåhan • The 32nd Guam Legislature
155 Hesler Place, Hagåtña, Guam 96910 • www.guamlegislature.com
E-mail: roryforguam@gmail.com • Tel: (671)472-7679 • Fax: (671)472-3547

Senator
Rory J. Respicio
CHAIRPERSON
MAJORITY LEADER

Senator
Thomas C. Ada
VICE CHAIRPERSON
ASSISTANT MAJORITY LEADER

Speaker
Judith T.P. Won Pat, Ed.D.
Member

Senator
Dennis G. Rodriguez, Jr.
Member

Vice-Speaker
Benjamin J.F. Cruz
Member

Legislative Secretary
Tina Rose Muña Barnes
Member

Senator
Frank Blas Aguon, Jr.
Member

Senator
Michael F.Q. San Nicolas
Member

Senator
V. Anthony Ada
Member
MINORITY LEADER

Senator
Aline Yamashita
Member

October 1, 2014

Memorandum

To: **Rennae Meno**
Clerk of the Legislature

From: **Senator Rory J. Respicio**
Majority Leader & Rules Chair

Subject: **Fiscal Notes**

Hafa Adai!

Attached please find the fiscal notes for the bill numbers listed below. Please note that the fiscal notes are issued on the bills as introduced.

FISCAL NOTE:

- Bill No. 284-32 (COR)
- Bill No. 362-32 (COR)
- Bill No. 393-32 (COR)

Please forward the same to MIS for posting on our website. Please contact our office should you have any questions regarding this matter.

Si Yu'os ma'åse'!

2014 OCT -1 PM 3:16 AM

Bureau of Budget & Management Research
Fiscal Note of Bill No. 362-32 (COR)

AN ACT TO EXTEND THE DEADLINE FOR REAL PROPERTY TAX (RPT) EXEMPTIONS, AUTHORIZE THE USE OF THE TAXPAYER IDENTIFICATION NUMBER FOR RPT, AND REDUCE THE STATUTE OF LIMITATIONS ON THE COLLECTION OF RPT, BY ADDING A NEW §24109, AND BY AMENDING §§ 24204 AND 24112, EACH OF CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED.

Department/Agency Appropriation Information

Dept./Agency Affected: Department of Revenue and Taxation (DRT)	Dept./Agency Head: John P. Camacho
Department's General Fund (GF) appropriation(s) to date:	8,196,472
Department's Other Fund (Specify) appropriation(s) to date: \$821,435 (Tax Collection Enhancement Fund) / \$1,620,468 (Better Public Service Fund)	2,441,903
Total Department/Agency Appropriation(s) to date:	\$10,638,375

Fund Source Information of Proposed Appropriation

	General Fund:	(Special Fund):	Total:
FY 2012 Unreserved Fund Balance ¹		\$0	\$0
FY 2014 Adopted Revenues	\$0	\$0	\$0
FY 2014 Appro. (P.L. 32-68)	\$0	\$0	\$0
Sub-total:	\$0	\$0	\$0
Less appropriation in Bill	\$0	\$0	\$0
Total:	\$0	\$0	\$0

Estimated Fiscal Impact of Bill

	One Full Fiscal Year	For Remainder of FY 2014 (if applicable)	FY 2015	FY 2016	FY 2017	FY 2018
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0

- Does the bill contain "revenue generating" provisions? / x / Yes / / No
If Yes, see attachment
- Is amount appropriated adequate to fund the intent of the appropriation? / x / N/A / / Yes / / No
If no, what is the additional amount required? / x / N/A
- Does the Bill establish a new program/agency? / / Yes / x / No
If yes, will the program duplicate existing programs/agencies? / x / N/A / / Yes / / No
Is there a federal mandate to establish the program/agency? / / Yes / x / No
- Will the enactment of this Bill require new physical facilities? / / Yes / x / No
- Was Fiscal Note coordinated with the affected dept/agency? If no, indicate reason: / x / Yes / / No
/ x / Requested agency comments not received by due date / / Other:

Analyst: Michael M. Ailague, B&M Analyst IV Date: 7/27/14 Director: Anthony C. Blaz, Acting Director Date: OCT 01 2014

See attachment.

Bureau of Budget & Management Research
Attachment to Fiscal Note No. 362-32 (COR)
(for revenue generating provisions)

Projected Multi-Year Revenues					
	Year 1	Year 2	Year 3	Year 4	Year 5
General Fund	<u>1/</u>	\$0	\$0	\$0	\$0
Special Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	\$0	\$0	\$0	\$0	\$0

Comments:

1/ For illustrative purposes, a total of 19,750 filed taxes in 2012. Assuming 13% fail to provide a Tax Identification Number, the Government of Guam may realize approximately \$257K annually (+/-) subject to the number of failures per person. The Department of Revenue and Taxation (DRT) has noted funding requirements in order to implement Section 4 of the Bill; however, such cost are not immediately identifiable. According to information provided by DRT, a total of \$22M in uncollected real property taxes would be lost should the statute of limitation be amended to 10yrs (ref. attachments).



Senator Michael F.Q. San Nicolas

Chairman - Committee on Aviation, Ground Transportation,
Regulatory Concerns and Future Generations
I Mina'trentai Dos Na Liheslaturan Guåhan | 32nd Guam Legislature



SEP 26 2014

The Honorable Judith T. Won Pat, Ed.D.
Speaker
I Mina'trentai Dos na Liheslaturan Guåhan
155 Hesler Place
Hagatna, Guam 96910

VIA: The Honorable Rory J. Respicio
Chairman
Committee on Rules, Federal, Foreign & Micronesian Affairs,
Human & Natural Resources, and Election Reform

2014 SEP 27 PM 5:33

RE: Committee Report on Bill No. 362-32 (COR), as substituted by the Committee

Dear Speaker Won Pat,

Håfa adai! Transmitted herewith is the Committee Report on Bill No. 362-32 (COR), as substituted by the Committee – “AN ACT TO EXTEND THE DEADLINE FOR REAL PROPERTY TAX (RPT) EXEMPTIONS, AUTHORIZE THE USE OF THE TAXPAYER IDENTIFICATION NUMBER FOR RPT, AND REDUCE THE STATUTE OF LIMITATIONS ON THE COLLECTION OF RPT, BY ADDING A NEW §24109, AND BY AMENDING §§ 24204 AND 24112, EACH OF CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED.”

Committee votes are as follows:

- 4 TO DO PASS
- _____ TO NOT PASS
- 2 TO REPORT OUT ONLY
- _____ TO ABSTAIN
- _____ TO PLACE IN INACTIVE FILE

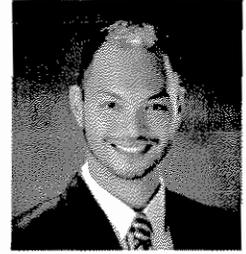
Respectfully,

MICHAEL F.Q. SAN NICOLAS



Senator Michael F.Q. San Nicolas

Chairman - Committee on Aviation, Ground Transportation,
Regulatory Concerns and Future Generations
I Mina'trentai Dos Na Liheslaturan Guåhan | 32nd Guam Legislature



COMMITTEE REPORT

Bill No. 362-32 (COR)

As Substituted by the Committee on Aviation, Ground
Transportation, Regulatory Concerns, and Future Generations
Introduced by Michael F.Q. San Nicolas

“AN ACT TO EXTEND THE DEADLINE FOR REAL
PROPERTY TAX (RPT) EXEMPTIONS, AUTHORIZE THE
USE OF THE TAXPAYER IDENTIFICATION NUMBER FOR
RPT, AND REDUCE THE STATUTE OF LIMITATIONS ON
THE COLLECTION OF RPT, BY *ADDING A NEW* §24109,
AND BY *AMENDING* §§ 24204 AND 24112, EACH OF
CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED.”



Senator Michael F.Q. San Nicolas

Chairman - Committee on Aviation, Ground Transportation,
Regulatory Concerns and Future Generations
I Mina'trentai Dos Na Liheslaturan Guåhan | 32nd Guam Legislature



September 25, 2014

MEMORANDUM

TO: All Members
Committee on Aviation, Ground Transportation,
Regulatory Concerns and Future Generations

RE: **Committee Report on Bill No. 362-32 (COR), as substituted by the Committee**

Håfa adai! Transmitted herewith is the Committee Report on Bill No. 362-32 (COR), as substituted by the Committee – “AN ACT TO EXTEND THE DEADLINE FOR REAL PROPERTY TAX (RPT) EXEMPTIONS, AUTHORIZE THE USE OF THE TAXPAYER IDENTIFICATION NUMBER FOR RPT, AND REDUCE THE STATUTE OF LIMITATIONS ON THE COLLECTION OF RPT, BY *ADDING A NEW* §24109, AND BY *AMENDING* §§ 24204 AND 24112, EACH OF CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED.”

This report includes the following:

- Committee Voting Sheet
- Report Digest
- Copy of Bill No. 362-32 (COR)
- Copy of Bill No. 362-32 (COR), as substituted by the Committee
- Public Hearing Sign-in Sheet
- Copy of COR Referral of Bill No. 362-32 (COR)
- Notices of Public Hearing
- Copy of the Public Hearing Agenda
- Public Testimony
- Supplemental Documents

Please take the appropriate action on the attached voting sheet. Your attention to this matter is greatly appreciated. Should you have any questions or concerns, please do not hesitate to contact my office.

Respectfully,


MICHAEL F.Q. SAN NICOLAS



Senator Michael F.Q. San Nicolas

Chairman - Committee on Aviation, Ground Transportation,
Regulatory Concerns and Future Generations
I Mina'trentai Dos Na Liheslaturan Guåhan | 32nd Guam Legislature



COMMITTEE VOTING SHEET

Bill No. 362-32 (COR), AS SUBSTITUTED BY THE COMMITTEE – “AN ACT TO EXTEND THE DEADLINE FOR REAL PROPERTY TAX (RPT) EXEMPTIONS, AUTHORIZE THE USE OF THE TAXPAYER IDENTIFICATION NUMBER FOR RPT, AND REDUCE THE STATUTE OF LIMITATIONS ON THE COLLECTION OF RPT, BY ADDING A NEW §24109, AND BY AMENDING §§ 24204 AND 24112, EACH OF CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED.”

	SIGNATURE	TO DO PASS	TO NOT PASS	TO REPORT OUT ONLY	TO ABSTAIN	TO PLACE IN INACTIVE FILE
Senator Michael F.Q. San Nicolas Chairman		✓				
Senator Thomas C. Ada Vice Chairman						
Speaker Judith T. Won Pat, Ed.D. Member		✓				
Vice Speaker Benjamin J.F. Cruz Member		✓				
Senator Tina Rose Muña Barnes Member						
Senator Rory J. Respicio Member		9-26-14 				
Senator V. Anthony Ada Member				9/26		
Senator Aline A. Yamashita, Ph.D. Member				✓		



Senator Michael F.Q. San Nicolas

Chairman - Committee on Aviation, Ground Transportation,
Regulatory Concerns and Future Generations
I Mina'trentai Dos Na Liheslaturan Guåhan | 32nd Guam Legislature



COMMITTEE REPORT DIGEST

I. OVERVIEW

Bill No. 362-32 (COR) was introduced on June 25, 2014 by Senator Michael F.Q. San Nicolas. The bill was subsequently referred by the Committee on Rules to the Committee on Aviation, Ground Transportation, Regulatory Concerns, and Future Generations on June 25, 2014.

The Committee on Aviation, Ground Transportation, Regulatory Concerns and Future Generations convened a public hearing on August 1, 2014 at 10:02 a.m. in *I Liheslatura's* Public Hearing Room. Among the items on the hearing agenda was Bill 362-32 (COR). The hearing was adjourned at 11:30 a.m.

Public Notice Requirements

Public Hearing notices were disseminated via electronic mail to all senators and all main media broadcasting outlets on July 25, 2014, and July 29, 2014. Notice was also posted on *I Liheslaturan Guåhan's* website beginning on July 25, 2014.

Senators Present

Senator Michael F.Q. San Nicolas, Chairman
Senator Thomas C. Ada, Vice Chairman
Senator V. Anthony Ada, Committee Member
Senator Tina Rose Muna Barnes, Committee Member

Oral Testimony

John Camacho, Director, Department of Revenue and Taxation

Written Testimony

John Camacho, Director, Department of Revenue and Taxation

II. TESTIMONY AND DISCUSSION

Chairman Michael San Nicolas: We will now go into Bill 362, introduced by myself. Signed up to testify is [Department of Revenue and Taxation] Director John Camacho. Thanks for joining us. Let me go ahead and do a real quick overview of what the bill is intended to do. I introduced this bill and included several areas that are related to the real property tax issue. This is separate and apart from the other thing that we need to deal with, John, which is the auctioning and the deeding – that all came after this bill was introduced. That's going to be an entirely separate issue that we are going to address. On these particular areas, what we are trying to do is first extend the deadline for real property tax exemptions and the reason is that the deadline expired March of this year. The Department of Revenue and Taxation sent out a letter in May of this year informing people of these tax credits that they can apply for but the deadline to apply for those tax credits already lapsed. Part of problem is that we are going through a revaluation process with real property. So, if you failed to apply for those tax credits in March, and you got your notice in May, you are already too late to apply. If you didn't apply, then the revaluations that are taking place right now will be effective and you will not be able to get the exemptions from them. I'm introducing a bill to extend the deadline for that exemption, all the way to December 31st of this year, because we are in the unique position of going through the revaluations, the deadline already passed, we sent out the notification in May, and we need to afford the public the opportunity to take advantage of the tax credit that we made available to them in public law. The other issue here is to authorize the use of the taxpayer identification number for

real property taxes. This is something that was shared with us by the Department of Revenue and Taxation where, because we're not tagging properties to Social Security numbers or taxpayer identification numbers, when individuals are filing their income taxes and they're getting a tax refund, if they have an outstanding property tax liability, there is no way for the two to connect without tagging the property to that individual's social security number. By mandating it, Revenue and Tax will be able to do it so if they have a refund they'll be able to offset that refund to any outstanding property tax liability. That will help as a preventive measure for us getting into anything that's related to any kind of deeding or auctioning. I think that tagging the social security numbers from property owner to income taxpayer will help to greatly offset the risk of any kind of property seizures going forward. It will also help in the collection efforts of the agency by offsetting tax refund payments to outstanding property tax liabilities. The other item on the bill was to reduce the statute of limitations on the collection of real property taxes. This is a big deal for me because we recently passed public law that extended the statute of limitations on the GRT to ten years. Every tax category across the board - their statute of limitations is ten years with the exception of property taxes. The statute of limitations on property taxes is thirty years. If you don't have a receipt from twenty-five years ago, and Rev and Tax comes back and asks you to pay a property tax bill from twenty-five years ago, you're going to have to pay that bill. Technically, you will have to pay whatever accrued in interest and penalties that is twenty-five years old. If you don't have a receipt going back that far, you're going to have to pay it. There are multiple problems with that. It's unreasonable to expect our people to keep receipts for longer than ten years. If the federal government sets ten years as the standard for income tax, withholding tax, corporate tax - then surely that ten year standard is adequate for our property tax, out of fairness to our taxpayers. The other issue is that, by going back thirty years, we run the risk of having properties get held up and not be able to be put to their highest and best use because they have outstanding tax liabilities. Whoever potentially inherited those properties through a lengthy probate process may find themselves holding a piece of property that has a twenty year old lien that they had no idea about and that they are no longer able to do anything with, other than maybe sell it because of the fact that they have that lien on that property. It may be holding up development if people are receiving properties in probate or if properties have outstanding tax liens that are preventing them from being able to leverage the value of the asset. Those are all the things that we are trying to correct here with Bill 362-32. We are extending the deadline for the real property tax exemptions. We are authorizing the use of taxpayer identification numbers for the real property tax filings. We are reducing the statute of limitations on the collection of real property taxes from thirty years down to ten years. Here to testify is the Director of the agency, Mister John Camacho. Hi, John.

Mr. John Camacho: Thank you, Senator San Nicolas. It is a great opportunity to be here to testify on Bill 362 and also in support of Bill 362 with some conditions that we recommend to the body. First, when we talk about extending the filing deadline for the exemptions from March 15, 2014 to December 31, 2014, I just want to comment that these particular deadlines are for tax year 2014. It would only be applied for the tax year 2014. What we want to recommend, because the intent of the law is to try and inherit the previous valuation which is before the valuation that we have - some kind of provision there that would retro these applications that are submitted for March 14 that are extended to December 31 so that they can be applied to the old valuation and not the new valuation. That is something that we want to recommend because it would only cover for the tax year 2014. On the second one, we fully support the need to get Social Security numbers as well as EIN numbers for businesses. Right now, we normally do a manual process in which, if the taxpayer owes real property, we have them sign a document which says that we are going to offset your refund moving forward. If we place this Social Security and require them to submit to the Department, and it will be confidential and not published, the mechanism is there, and it has always been there, because any government that is owed by the taxpayer can be offset by the tax refund. That is something that we fully support. The last one that we are talking about is to reduce the statute of limitation from thirty years to ten years. What we recommend, for all fairness, is that we have had many people come in and pay taxes for the last thirty years that they owe. To minimize the loss in revenue from the eleventh to the thirtieth year, we recommend that maybe 2014 be a starting year for the

ten year rule and that the eleventh to the thirtieth be grandfathered. This is something that we were proposing and it is up to the Legislature if they want to look at that. In looking at the numbers, I think we did a check a month ago. I think it was about \$17 million of liability that is owed from the eleventh year to the thirtieth year. Many are the result of probate cases and undivided interests. People are coming in and wanting to save their properties. They say, "There are eight or ten of us that own this property. I paid my share. The others have not come in because they are no longer around." So it becomes a probate for that undivided interest. That's why it gets to a point that people are not coming in because of those things. Probate can last for years. In all fairness, we are proposing that maybe the eleventh to the thirtieth year will be grandfathered and, moving forward in 2014, that will be a rule that will follow the rule reducing the thirty to ten. This is a recommendation that we looked at. In summary, we want to work with the Legislature and see what we can do to open that dialogue to offer these people who haven't come in. For your information, we have about 590 senior citizens that came in and applied before March 15, 2014 and about 766 home exemption applications that came in. If you go the route that you want to try and inherit the 1993 valuation and not have them go through the new valuation, we would have to have these taxpayers inherit those valuations.

Chairman San Nicolas: I see. Since they came in before March 15, they are already tagged the new valuation pending?

Mr. Camacho: If the new valuation is done, which is going to be done this year, it will be tagged for that new valuation because it is 2014.

Chairman San Nicolas: So, we need to have this effective...

Mr. Camacho: If you want to add on a section that would retro back to 2013 for them to get the benefit of the old valuation.

Chairman San Nicolas: So the language would read, "Any applicant who applies for calendar year 2014 shall be pegged to the values of 2013."?

Mr. Camacho: Under the particular section which talks about revaluation.

Chairman San Nicolas: We will work on that.

Mr. Camacho: I think that was the intent of the law. The March 15, 2014 deadline is for 2014.

Chairman San Nicolas: Because the revaluation will occur this year, they would have locked themselves into the higher value. We need to retro all 1,300 plus of these people who filed.

Mr. Camacho: Not necessarily 1,300 because some of them may be a combination of both seniors and home exemption. I don't know what the number is there. It is a lot because some of them already have the home exemption and then, when they reach 55 or they have someone who is disabled, they apply and get the additional eighty percent credit.

Senator Tina Muna Barnes: *(inaudible)*

Mr. Camacho: I believe the intent of the law was to try and have these applicants inherit the old valuation rather than wait for the new one to come in.

Chairman San Nicolas: We will work on that. My only question is, and this is related to the issue that we are trying to sort out with the property seizures – if we have \$17 million between property taxes

between eleven and thirty years old, are those also being included in the deed, seizure, and auction that is currently ongoing?

Mr. Camacho: In some years, my predecessors have actually deeded properties to the government of Guam for lack of paying the delinquent taxes. We have never taken action to go beyond that. What we have been doing for all these years is that if Tan Maria or Tun Juan came in with money to pay all those prior years, we canceled the deed and gave back the property to the original landowners. That's what we have been doing for years. We are looking at the seizure and auctioning to the adjacent owners. We have talked to the Attorney General and he is still reviewing the procedures.

Chairman San Nicolas: We get into to more detail about that at our oversight hearing. We have to figure that one out. But on the \$17 million, just to get an idea – this is \$17 million in property taxes owed for years that are between eleven and thirty years past.

Mr. Camacho: That was done about a month ago so we have to go and run another report.

Chairman San Nicolas: I'm very curious as to what the actual value of those properties will be because when these properties are tagged at DRT, they are tagged as having a lien. Is that correct? If someone were to go do a title search at Land Management, for example, it would show that these properties are actually encumbered.

Mr. Camacho: Yes. That is one of the responsibilities if it is up for sale. They normally should try and clear those real property taxes. For your information, there are 12,185 people taking the senior citizens and home exemptions. That's about 60 parcels. If you're looking at the math, about one-fifth of the properties are under senior citizens.

Chairman San Nicolas: Okay. We will talk more about the statute of limitations of the real property tax.

Mr. Camacho: It's just something that we proposed.

Chairman San Nicolas: I'm just worried about the equal protection questions. Can we still leave those outstanding while we have a new class of property owners who don't need to worry about that? We will dig deeper into that. I thank you for the suggestion. Thank you.

III. FINDINGS AND RECOMMENDATIONS

The Committee on Aviation, Ground Transportation, Regulatory Concerns, and Future Generations has included a substitute version of Bill 362-32 (COR) based on testimony given and recommendations made by Mr. Camacho, Director, Department of Revenue and Taxation.

The Committee on Aviation, Ground Transportation, Regulatory Concerns, and Future Generations hereby reports out Bill No. 362-32 (COR), as substituted by the Committee, with the recommendation

TO DO PASS

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

Bill No. 361 32 (cop)

Introduced by:

Michael F.Q. San Nicolas 

AN ACT TO EXTEND THE DEADLINE FOR REAL PROPERTY TAX (RPT) EXEMPTIONS, AUTHORIZE THE USE OF THE TAXPAYER IDENTIFICATION NUMBER FOR RPT, AND REDUCE THE STATUTE OF LIMITATIONS ON THE COLLECTION OF RPT, BY ADDING A NEW §24109, AND BY AMENDING §§ 24204 AND 24112, EACH OF CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED.

2014 Jan 24 11:33 AM

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

2 **Section 1. Short Title.** This Act *shall* be referred to as the
3 “Responsible Real Property Tax Payer Relief Act.”

4 **Section 2. Legislative Findings and Intent.** *I Liheslaturan Guåhan*
5 finds that the Department of Revenue and Taxation is currently working
6 toward completing the real property tax assessment, which will update the
7 tax valuation of real property on Guam.

8 *I Liheslatura* further finds that Guam’s Real Property Tax has tax
9 exemptions for senior citizens and citizens with disabilities and that once
10 these exemptions are claimed, the valuations of such properties are fixed

1 by law at the amount assessed in its first year of eligibility until such citizen
2 either passes away or no longer owns and resides in the property.

3 *I Liheslatura* thus finds that if such senior citizen or citizen with a
4 disability has not claimed such exemption, that single omission could
5 result in a permanently higher valuation of record, contrary to the intent of
6 the law.

7 *I Liheslatura* finds that, under 11 GCA §24114, the Department of
8 Revenue and Taxation is required to inform citizens who may qualify for
9 these exemptions and reduced tax rates of their eligibility and to provide
10 written public notice of these exemptions at least annually in a newspaper
11 and in the mayor's offices. Despite this requirement, many qualified
12 individuals may not have met the deadline of March 15, 2014, and thus
13 may not fully avail of the existing exemptions prior to updated property
14 valuations.

15 It is therefore the intent of *I Liheslaturan Guåhnan* that senior citizens
16 and citizens with a disability who qualify for tax relief under 11 GCA §§
17 24110 and 24112, respectively, be provided with an extended deadline
18 before which such citizen may apply for tax relief and set the valuation of
19 their respective properties pursuant to 11 GCA §24113 at the valuations set
20 prior to the property revaluation.

21 *I Liheslaturan Guåhnan* further finds that there are several other tax
22 exemptions in 11 GCA §§ 24401 and 24402, respectively, including the
23 farming and home exemption, which help to relieve farmers and home

1 owners of at least a portion of their Real Property Tax liability. The people
2 of Guam must be afforded a fair opportunity to avail of these exemptions
3 as well.

4 *I Liheslatura* finds that the Department of Revenue and Taxation
5 makes use of the Taxpayer Identification Number (TIN), which is assigned
6 to an individual by the Internal Revenue Service or the Social Security
7 Administration, for internal purposes to make collections more efficient.

8 *I Liheslatura* finds that there have been reports that individuals on
9 Guam have received tax refunds, yet found that the Department of
10 Revenue and Taxation claims that they owe the government of Guam for
11 the Real Property Tax. The individual taxpayer would be better served by
12 a system where the Department would be able to collect when there is
13 money available, in the form of a tax refund identified through a respective
14 property taxpayer's TIN. Furthermore, the use of the TIN would make it
15 easier to develop statistical reports that could compare the characteristics of
16 Real Property Tax taxpayers to Adjusted Gross Income or other statistical
17 information which can be retrieved through the use of the TIN.

18 It is therefore the intent of *I Liheslaturan Guåhan* that Real Property
19 Tax taxpayers be required to report their Taxpayer Identification Number
20 to the Department, for internal use.

21 *I Liheslatura* further finds that the thirty (30) year statute of limitations
22 of Guam's Real Property Tax may impose an undue burden on taxpayers
23 because it would be difficult for a taxpayer to prove that a tax had been

1 duly paid up to thirty (30) years prior. Further, if the tax record from up to
2 thirty (30) years ago is in error, and the taxpayer does not have records,
3 then it would be an injustice to make a taxpayer bear the burden of the
4 government's mistake. Such errors would be further exacerbated if TINs
5 are used to erroneously garnish refunds rightfully owed, against property
6 tax assessment mistakes. It is overly burdensome on the individual
7 taxpayer to expect that property tax records shall be maintained for thirty
8 (30) years.

9 Therefore, it is the intent of *1 Liheslatura* to reduce the statute of
10 limitations on the Real Property Tax to ten (10) years, which is consistent
11 with other taxes administered by the Department of Revenue and Taxation,
12 pursuant to the Internal Revenue Code, so that any tax garnishment errors
13 resulting from the use of the Taxpayer Identification Number for the Real
14 Property Tax will be reduced.

15 **Section 3. Real Property Tax Exemption Filing Deadline Extension.**
16 Notwithstanding any other provision of law, rule, or regulation to the
17 contrary, residents of Guam who qualify for reduced tax rates pursuant to
18 11 GCA §§ 24110, 24112, 24401, and 24402 as of March 15, 2014, and who
19 have not already availed themselves of permanent exemptions, may file
20 with the assessor's office on or before the thirty-first (31st) day of December,
21 2014. Any application for reduced tax rates filed under this Section *shall* be
22 effective as though it were filed on or before the fifteenth of March, 2014,
23 with respect to *both* the rates of tax provided under 11 GCA §24110 or 11

1 GCA §24112, as applicable, *and* the fixed level of the valuation of the
2 applicant's residential property pursuant to 11 GCA §24113, for U.S.
3 citizens who qualify under 11 GCA §§24110 and 24112.

4 **Section 4. Failure to Supply Identifying Number.** § 24109, Article
5 1, Chapter 24, Title 11, Guam Code Annotated, is hereby *added*, to read:

6 **"§ 24109. Failure to Supply Identifying Number.**

7 Every person required to pay property taxes, *shall* provide his
8 taxpayer identification number to the Department. If any person fails
9 to comply with such requirement, such person *shall*, unless it is
10 shown that such failure is due to reasonable cause and not to willful
11 neglect, pay a penalty of one hundred dollars (\$100.00) for each
12 failure. The Department may make use of the taxpayer identification
13 number for internal purposes only, to include, but not be limited to
14 the assessment and collection of taxes."

15 **Section 5. Removal of the Real Property Tax Lien.** § 24204 of
16 Article 2, Chapter 24, Title 11, Guam Code Annotated hereby *amended*, to
17 read:

18 **"§ 24204. Same: Removal.**

19 After ten (10) ~~thirty (30)~~ years succeeding the time, heretofore or
20 hereafter, when any tax becomes a lien, *if* the lien has not been
21 otherwise removed, then the lien ceases to exist and the tax is
22 conclusively presumed to have been paid. The tax collector *shall* mark
23 the tax paid in the records."

1 **Section 6. Effect upon Enactment: Payments Made Prior to**
2 **Enactment for Liens Ten (10) Years or Older.** No payment made prior to
3 the date of enactment of this Act to the government of Guam *shall* be held
4 invalid due to the provisions of § 5 of this Act.

5 **Section 7. Severability.** *If* any provision of this Act or its application
6 to any person or circumstance is found to be invalid or contrary to law,
7 such invalidity *shall* not affect other provisions or applications of this Act
8 which *can* be given effect *without* the invalid provisions or application, and
9 to this end the provisions of this Act *are* severable.

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

Bill No. 362-32 (COR)

As Substituted by the Committee on Aviation,
Ground Transportation, Regulatory Concerns,
and Future Generations

Introduced by:

Michael F.Q. San Nicolas

**AN ACT TO EXTEND THE DEADLINE FOR REAL
PROPERTY TAX (RPT) EXEMPTIONS,
AUTHORIZE THE USE OF THE TAXPAYER
IDENTIFICATION NUMBER FOR RPT, AND
REDUCE THE STATUTE OF LIMITATIONS ON
THE COLLECTION OF RPT, BY *ADDING A NEW*
§24109, AND BY *AMENDING* §§ 24204 AND 24112,
EACH OF CHAPTER 24, TITLE 11, GUAM CODE
ANNOTATED.**

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

2 **Section 1. Short Title.** This Act *shall* be referred to as the
3 “Responsible Real Property Tax Payer Relief Act.”

4 **Section 2. Legislative Findings and Intent.** *I Liheslaturan Guåhan*
5 finds that the Department of Revenue and Taxation is currently working
6 toward completing the real property tax assessment, which will update the
7 tax valuation of real property on Guam.

1 *I Liheslatura* further finds that Guam’s Real Property Tax has tax
2 exemptions for senior citizens and citizens with disabilities and that once
3 these exemptions are claimed, the valuations of such properties are fixed
4 by law at the amount assessed in its first year of eligibility until such citizen
5 either passes away or no longer owns and resides in the property.

6 *I Liheslatura* thus finds that if such senior citizen or citizen with a
7 disability has not claimed such exemption, that single omission could
8 result in a permanently higher valuation of record, contrary to the intent of
9 the law.

10 *I Liheslatura* finds that, under 11 GCA §24114, the Department of
11 Revenue and Taxation is required to inform citizens who may qualify for
12 these exemptions and reduced tax rates of their eligibility and to provide
13 written public notice of these exemptions at least annually in a newspaper
14 and in the mayor’s offices. Despite this requirement, many qualified
15 individuals may not have met the deadline of March 15, 2014, and thus
16 may not fully avail of the existing exemptions prior to updated property
17 valuations.

18 It is therefore the intent of *I Liheslaturan Guåhan* that senior citizens
19 and citizens with a disability who qualify for tax relief under 11 GCA §§
20 24110 and 24112, respectively, be provided with an extended deadline
21 before which such citizen may apply for tax relief and set the valuation of
22 their respective properties pursuant to 11 GCA §24113 at the valuations set
23 prior to the property revaluation.

1 *I Liheslaturan Guåhan* further finds that there are several other tax
2 exemptions in 11 GCA §§ 24401 and 24402, respectively, including the
3 farming and home exemption, which help to relieve farmers and home
4 owners of at least a portion of their Real Property Tax liability. The people
5 of Guam must be afforded a fair opportunity to avail of these exemptions
6 as well.

7 *I Liheslatura* finds that the Department of Revenue and Taxation
8 makes use of the Taxpayer Identification Number (TIN), which is assigned
9 to an individual by the Internal Revenue Service or the Social Security
10 Administration, for internal purposes to make collections more efficient.

11 *I Liheslatura* finds that there have been reports that individuals on
12 Guam have received tax refunds, yet found that the Department of
13 Revenue and Taxation claims that they owe the government of Guam for
14 the Real Property Tax. The individual taxpayer would be better served by
15 a system where the Department would be able to collect when there is
16 money available, in the form of a tax refund identified through a respective
17 property taxpayer's TIN. Furthermore, the use of the TIN would make it
18 easier to develop statistical reports that could compare the characteristics of
19 Real Property Tax taxpayers to Adjusted Gross Income or other statistical
20 information which can be retrieved through the use of the TIN.

21 It is therefore the intent of *I Liheslaturan Guåhan* that Real Property
22 Tax taxpayers be required to report their Taxpayer Identification Number
23 to the Department, for internal use.

1 *I Liheslatura* further finds that the thirty (30) year statute of limitations
2 of Guam's Real Property Tax may impose an undue burden on taxpayers
3 because it would be difficult for a taxpayer to prove that a tax had been
4 duly paid up to thirty (30) years prior. Further, if the tax record from up to
5 thirty (30) years ago is in error, and the taxpayer does not have records,
6 then it would be an injustice to make a taxpayer bear the burden of the
7 government's mistake. Such errors would be further exacerbated if TINs
8 are used to erroneously garnish refunds rightfully owed, against property
9 tax assessment mistakes. It is overly burdensome on the individual
10 taxpayer to expect that property tax records shall be maintained for thirty
11 (30) years.

12 Therefore, it is the intent of *I Liheslatura* to reduce the statute of
13 limitations on the Real Property Tax to ten (10) years, which is consistent
14 with other taxes administered by the Department of Revenue and Taxation,
15 pursuant to the Internal Revenue Code, so that any tax garnishment errors
16 resulting from the use of the Taxpayer Identification Number for the Real
17 Property Tax will be reduced.

18 **Section 3. Real Property Tax Exemption Filing Deadline Extension.**

19 Notwithstanding any other provision of law, rule, or regulation to the
20 contrary, residents of Guam who qualify for reduced tax rates pursuant to
21 11 GCA §§ 24110, 24112, 24401, and 24402 as of March 15, 2014, and who
22 have not already availed themselves of permanent exemptions, may file
23 with the assessor's office on or before ~~the thirty-first (31st) day of December~~

1 31, 2014. Any application for reduced tax rates filed after March 15, 2013
2 and on or before December 31, 2014 pursuant to the provisions affected by
3 ~~under~~ this Section *shall* be effective as though it were filed on or before the
4 ~~fifteenth of~~ March 15, 2013~~2014~~, with respect to *both* the rates of tax
5 provided under 11 GCA §24110 or 11 GCA §24112, as applicable, *and* the
6 fixed level of the valuation of the applicant's residential property pursuant
7 to 11 GCA §24113, for U.S. citizens who qualify under 11 GCA §§24110 and
8 24112.

9 **Section 4. Failure to Supply Identifying Number.** § 24109, Article
10 1, Chapter 24, Title 11, Guam Code Annotated, is hereby *added*, to read:

11 **“§ 24109. Failure to Supply Identifying Number.**

12 Every person required to pay property taxes, *shall* provide his
13 taxpayer identification number to the Department. If any person fails
14 to comply with such requirement, such person *shall*, unless it is
15 shown that such failure is due to reasonable cause and not to willful
16 neglect, pay a penalty of one hundred dollars (\$100.00) for each
17 failure. The Department may make use of the taxpayer identification
18 number for internal purposes only, to include, but not be limited to
19 the assessment and collection of taxes.”

20 **Section 5. Removal of the Real Property Tax Lien.** § 24204 of
21 Article 2, Chapter 24, Title 11, Guam Code Annotated hereby *amended*, to
22 read:

23 **“§ 24204. Same: Removal.**

1 After ten (10) ~~thirty (30)~~ years succeeding the time, heretofore or
2 hereafter, when any tax becomes a lien, *if* the lien has not been
3 otherwise removed, then the lien ceases to exist and the tax *is*
4 conclusively presumed to have been paid. The tax collector *shall* mark
5 the tax paid in the records.”

6 **Section 6. Effect upon Enactment: Payments Made Prior to**
7 **Enactment for Liens Ten (10) Years or Older.** No payment made prior to
8 the date of enactment of this Act to the government of Guam *shall* be held
9 invalid due to the provisions of § 5 of this Act.

10 **Section 7. Extended Administrative Timeline.** Notwithstanding
11 any other provision of law to the contrary, for the 2014 Real Property Tax
12 Year *only* the preliminary tax roll shall be issued by not later than February
13 1, 2015, appeals may be filed on or before February 15, 2015, the Board shall
14 certify the corrected roll on or before March 31, 2015, taxes shall be paid by
15 not later than April 20, 2015, any late payment shall be subject to the
16 penalties under §§ 24701 and 24702 of Chapter 24, Title 11, Guam Code
17 Annotated, if payment is not made by June 20, 2015, and publication of the
18 delinquent list pursuant to §§ 24801 and 24802 of Chapter 24, Title 11,
19 Guam Code Annotated, shall be on or before August 8, 2015.

20 **Section 8. Public Notice of the Extension of Exemptions Filing**
21 **Deadline.** The Department of Revenue and Taxation shall publish notice
22 of the extended filing deadline for the exemptions pursuant §3 of this Act
23 not later than fifteen (15) days following the enactment of this Act in a

1 newspaper of general circulation and post a copy of such notice at each
2 mayor's office.

3 **Section 9.** Any rules and regulations promulgated by the Director of
4 the Department of Revenue and Taxation governing the process of the sale
5 of tax sold property by operation of law shall be promulgated pursuant to
6 the Administrative Adjudication Law.

7 **Section 10. Severability.** *If* any provision of this Act or its
8 application to any person or circumstance is found to be invalid or contrary
9 to law, such invalidity *shall* not affect other provisions or applications of
10 this Act which *can* be given effect *without* the invalid provisions or
11 application, and to this end the provisions of this Act *are* severable.



I Mina 'Trentai Dos na Liheslaturan Guåhan

Committee on Aviation, Ground Transportation,
Regulatory Concerns, and Future Generations
SENATOR MICHAEL F.Q. SAN NICOLAS

August 1, 2014

Bill No. 362-32 (COR), introduced by Michael F.Q. San Nicolas: AN ACT TO EXTEND THE DEADLINE FOR REAL PROPERTY TAX (RPT) EXEMPTIONS, AUTHORIZE THE USE OF THE TAXPAYER IDENTIFICATION NUMBER FOR RPT, AND REDUCE THE STATUTE OF LIMITATIONS ON THE COLLECTION OF RPT, BY ADDING A NEW §24109, AND BY AMENDING §§ 24204 AND 24112. EACH OF CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED.

NAME (Please print)	AGENCY/ ORGANIZATION	CONTACT NUMBER	ORAL TESTIMONY	WRITTEN TESTIMONY	IN FAVOR	NOT IN FAVOR
John P. Camacho	DRT	635-1815	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	



Dipårtamenton Kontribusion yan Adu'aña

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

EDDIE BAZA CALVO, Governor Maga'láhi
RAY TENORIO, Lt. Governor Tiñente Gubetnadot

JOHN P. CAMACHO, Director
Direktot
MARIE M. BENITO, Deputy Director
Segundo Direktot

August 1, 2014

The Honorable Michael F.Q. San Nicolas, Senator
Chairman, Committee on Aviation, Ground Transportation
Regulatory Concerns, and Future Generations
Thirty-Second Guam Legislature
Hagatna, Guam 96910

In Re: **BILL NO. 362-32(COR): AN ACT TO EXTEND THE DEADLINE FOR REAL PROPERTY TAX (RPT) EXEMPTIONS, AUTHORIZE THE USE OF THE TAXPAYER IDENTIFICATION NUMBER FOR RPT, AND REDUCE THE STATUTE OF LIMITATIONS ON THE COLLECTION OF RPT, BY ADDING A NEW § 24109, AND AMENDING §§ 24204 AND 24112, EACH OF CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED.**

Buenas Yan Hafa Adai:

The Department of Revenue & Taxation (DRT) hereby supports the passage of Bill No. 362-32(COR), with some conditions as follows:

First, the deadline to extend and allow Guam real property taxpayers the opportunity to avail themselves of the exemptions such as senior citizens, citizens with disabilities, homeowners, etc., up to December 31, 2014 contained herein is supported by DRT. However, an amendment must be added to also extend the dates for the issuance of the preliminary tax roll, the time to appeal, the issuance and certification of the final tax roll, the due dates of payments, and any other section or subsection affected by this extension for the 2014 tax roll. Furthermore, language should be added to insure that these exemptions are also allowed to be retroactive to the 2013 tax roll so as to coincide with the revaluation tax year.

Second, the authorization to use TINs such as social security or employer identification numbers for the collection of RPT is greatly supported. DRT would like to recommend that all owners of real property on Guam complete and submit an affidavit or similar document (to be developed) attesting that all information such as property description, ownership, mailing addresses, etc. are correct and that they are submitting a TIN related to said property. Also, properties with undivided interests, probate, etc. should designate a responsible person or entity authorized to represent said property and submit a TIN for it. This would allow and assist taxpayers who are due an income tax refund the opportunity to have their refunds automatically offset to pay outstanding RPT.

Third, DRT supports with reservation, the change of the statute of limitations from 30 years to 10 years, however making this proposed mandate prospective from the date it becomes law, i.e., would take effect beginning real property tax year 2014 and forward. This would mean DRT would still be able to collect

PAGE 2

assessments for years 2013 and prior, using the 30 period. This would insure equity to other taxpayers who may have already paid RPT for those prior years.

Should you have any concerns, feel free to contact me at 635-1815.

Senseramente,

A handwritten signature in black ink, appearing to read "John P. Camacho". The signature is fluid and cursive, with the first name "John" being the most prominent.

JOHN P. CAMACHO

Director



COMMITTEE ON RULES

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Senator
Rory J. Respicio
CHAIRPERSON
MAJORITY LEADER

Senator
Thomas C. Ada
VICE CHAIRPERSON
ASSISTANT MAJORITY LEADER

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Senator
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Senator
V. Anthony Ada
Member
MINORITY LEADER

Senator
Aline Yamashita
Member

October 1, 2014

MEMORANDUM

To: **Rennae Meno**
Clerk of the Legislature

From: **Senator Rory J. Respicio**

Subject: **Fiscal Note for Committee Report
Bill No. 362-32(COR)**

Hafa Adai!

Please include this memo and the attachment as a "Supplemental" to the Committee Report on Bill No. 362-32 (COR).

Please make the appropriate indication in your records; and forward to MIS for posting on our website. I also request that the same be forwarded to all Senators of *I Mina'trentai Dos na Liheslaturan Guahan*.

Si Yu'os Ma'ase'!

cc: Legal Counsel
Clerk of the Legislature
Sergeant-at-Arms
MIS

2014 OCT -1 PM 3:55 PM

**Bureau of Budget & Management Research
Fiscal Note of Bill No. 362-32 (COR)**

AN ACT TO EXTEND THE DEADLINE FOR REAL PROPERTY TAX (RPT) EXEMPTIONS, AUTHORIZE THE USE OF THE TAXPAYER IDENTIFICATION NUMBER FOR RPT, AND REDUCE THE STATUTE OF LIMITATIONS ON THE COLLECTION OF RPT, BY ADDING A NEW §24109, AND BY AMENDING §§ 24204 AND 24112, EACH OF CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED.

Department/Agency Appropriation Information

Dept./Agency Affected: Department of Revenue and Taxation (DRT)		Dept./Agency Head: John P. Camacho	
Department's General Fund (GF) appropriation(s) to date:		8,196,472	
Department's Other Fund (Specify) appropriation(s) to date: \$821,435 (Tax Collection Enhancement Fund) / \$1,620,468 (Better Public Service Fund)		2,441,903	
Total Department/Agency Appropriation(s) to date:		\$10,638,375	

Fund Source Information of Proposed Appropriation

	General Fund:	(Special Fund):	Total:
FY 2012 Unreserved Fund Balance ¹		\$0	\$0
FY 2014 Adopted Revenues	\$0	\$0	\$0
FY 2014 Appro. (P.L. 32-68)	\$0	\$0	\$0
Sub-total:	\$0	\$0	\$0
Less appropriation in Bill	\$0	\$0	\$0
Total:	\$0	\$0	\$0

Estimated Fiscal Impact of Bill

	One Full Fiscal Year	For Remainder of FY 2014 (if applicable)	FY 2015	FY 2016	FY 2017	FY 2018
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0

- Does the bill contain "revenue generating" provisions? /x/ Yes // No
If Yes, see attachment
- Is amount appropriated adequate to fund the intent of the appropriation? /x/ N/A // Yes // No
If no, what is the additional amount required? /x/ N/A
- Does the Bill establish a new program/agency? // Yes /x/ No
If yes, will the program duplicate existing programs/agencies? /x/ N/A // Yes // No
Is there a federal mandate to establish the program/agency? // Yes /x/ No
- Will the enactment of this Bill require new physical facilities? // Yes /x/ No
- Was Fiscal Note coordinated with the affected dept/agency? If no, indicate reason: /x/ Yes // No
/x/ Requested agency comments not received by due date // Other:

Analyst: <u>Michael M. Aflague, B&M Analyst IV</u>	Date: <u>7/2/14</u>	Director: <u>Anthony C. Blaz, Acting Director</u>	Date: <u>OCT 01 2014</u>
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See attachment.

Bureau of Budget & Management Research
Attachment to Fiscal Note No. 362-32 (COR)
(for revenue generating provisions)

Projected Multi-Year Revenues					
	Year 1	Year 2	Year 3	Year 4	Year 5
General Fund	<u>1/</u>	\$0	\$0	\$0	\$0
Special Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	\$0	\$0	\$0	\$0	\$0

Comments:

1/ For illustrative purposes, a total of 19,750 filed taxes in 2012. Assuming 13% fail to provide a Tax Identification Number, the Government of Guam may realize approximately \$257K annually (+/-) subject to the number of failures per person. The Department of Revenue and Taxation (DRT) has noted funding requirements in order to implement Section 4 of the Bill; however, such cost are not immediately identifiable. According to information provided by DRT, a total of \$22M in uncollected real property taxes would be lost should the statute of limitation be amended to 10yrs (ref. attachments).



COMMITTEE ON RULES

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MINORITY LEADER

Senator
Aime Yamashita
Member

Certification of Waiver of Fiscal Note Requirement

This is to certify that the Committee on Rules submitted to the Bureau of Budget and Management Research (BBMR) a request for a fiscal note, or applicable waiver, on **BILL NO. 362-32 (COR) – Michael F. Q. San Nicolas, "AN ACT TO EXTEND THE DEADLINE FOR REAL PROPERTY TAX (RPT) EXEMPTIONS, AUTHORIZE THE USE OF THE TAXPAYER IDENTIFICATION NUMBER FOR RPT, AND REDUCE THE STATUTE OF LIMITATIONS ON THE COLLECTION OF RPT, BY ADDING A NEW §24109, AND BY AMENDING §§ 24204 AND 24112, EACH OF CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED."** – on June 30, 2014. COR hereby certifies that BBMR confirmed receipt of this request July 1, 2014 at 7:58 A.M.

COR further certifies that a response to this request was not received. **Therefore, pursuant to 2 GCA §9105, the requirement for a fiscal note, or waiver thereof, on Bill 362-32 (COR) to be included in the committee report on said bill, is hereby waived.**

Certified by:



Senator Rory J. Respicio
Chairperson, Committee on Rules

September 26, 2014

Date



COMMITTEE ON RULES

I Mina'trentai Dos na Liheslaturan Guåhan • The 32nd Guam Legislature
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V. Anthony Ada
Member
MINORITY LEADER

Senator
Aline Yamashita
Member

June 30, 2014

VIA E-MAIL

joey.calvo@bbmr.guam.gov

Jose S. Calvo
Acting Director
Bureau of Budget & Management Research
P.O. Box 2950
Hagåtña, Guam 96910

RE: Request for Fiscal Notes– Bill Nos. 359-32 (COR) through 367-32(COR)

Hafa Adai Mr. Rios:

Transmitted herewith is a listing of *I Mina'trentai Dos na Liheslaturan Guåhan's* most recently introduced bills. Pursuant to 2 GCA §9103, I respectfully request the preparation of fiscal notes for the referenced bills.

Si Yu'os ma'åse' for your attention to this matter.

Very Truly Yours,

Senator Rory J. Respicio
Chairperson of the Committee on Rules

Attachment (1)

Cc: Clerk of the Legislature

Bill Nos.	Sponsors	Title
359-32 (COR)	D.G. Rodríguez, Jr.	AN ACT TO PARTIALLY FUND THE BUDGETARY SHORTFALLS WITHIN THE GUAM MEDICAID PROGRAM OF THE DEPARTMENT OF PUBLIC HEALTH AND THE NON-COMMUNICABLE DISEASE CONSORTIUM UNDER DPHSS, BY REPROGRAMMING AND APPROPRIATING SEVEN MILLION DOLLARS (\$7,000,000) FROM THE TOBACCO ASSET BACKED BONDS 2001 SERIES B SUB-ACCOUNTS.
360-32 (COR)	T.R. Muña Barnes, B.J.F. Cruz	AN ACT TO ADD SECTION 18 TO CHAPTER X OF PUBLIC LAW 32-068 (GENERAL APPROPRIATIONS ACT OF 2014) MAKING AN APPROPRIATION FROM THE TOURIST ATTRACTION FUND (TAF) TO GVB FOR MANHITA CHAMORRO.
361-32 (COR)	T.R. Muña Barnes, B.J.F. Cruz	AN ACT TO AMEND SECTION 4 TO CHAPTER X OF PUBLIC LAW 32-068 (GENERAL APPROPRIATIONS ACT OF 2014) MAKING AN APPROPRIATION FROM THE TOURIST ATTRACTION FUND (TAF) TO GVB FOR THE HISTORIC INALAHAN FOUNDATION.
362-32 (COR)	Michael F.Q. San Nicolas	AN ACT TO EXTEND THE DEADLINE FOR REAL PROPERTY TAX (RPT) EXEMPTIONS, AUTHORIZE THE USE OF THE TAXPAYER IDENTIFICATION NUMBER FOR RPT, AND REDUCE THE STATUTE OF LIMITATIONS ON THE COLLECTION OF RPT, BY ADDING A NEW §24109, AND BY AMENDING §§ 24204 AND 24112, EACH OF CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED.
363-32 (COR)	T.R. Muna Barnes B. J.F. Cruz	AN ACT TO AMEND SECTION 10 TO CHAPTER X OF PUBLIC LAW 32-068 (GENERAL APPROPRIATIONS ACT OF 2014) MAKING AN APPROPRIATION FROM THE TOURIST ATTRACTION FUND (TAF) TO GUAM FESTPAC & FOLKLIFE FESTIVAL TRUST ACCOUNT.
364-32 (COR)	T.R. Muna Barnes B. J.F. Cruz	AN ACT TO AMEND SECTION 12 TO CHAPTER X OF PUBLIC LAW 32-068 (GENERAL APPROPRIATIONS ACT OF 2014) MAKING AN APPROPRIATION FROM THE TOURIST ATTRACTION FUND (TAF) TO GVB FOR THE HUMATAK FOUNDATION.
365-32 (COR)	T.R. Muna Barnes B. J.F. Cruz	AN ACT TO ADD SECTION 19 TO CHAPTER X OF PUBLIC LAW 32-068 (GENERAL APPROPRIATIONS ACT OF 2014) MAKING AN APPROPRIATION FROM THE TOURIST ATTRACTION FUND (TAF) TO GVB FOR HURAO ACADEMY, INC.
366-32 (COR)	T.R. Muna Barnes B. J.F. Cruz	AN ACT TO ADD SECTION 20 TO CHAPTER X OF PUBLIC LAW 32-068 (GENERAL APPROPRIATIONS ACT OF 2014) MAKING AN APPROPRIATION FROM THE TOURIST ATTRACTION FUND (TAF) TO GVB FOR INETNON GEPPA'GO CULTURAL ARTS PROGRAM, INC.
367-32 (COR)	T.R. Muna Barnes B. J.F. Cruz	AN ACT TO ADD SECTION 21 TO CHAPTER X OF PUBLIC LAW 32-068 (GENERAL APPROPRIATIONS ACT OF 2014) MAKING AN APPROPRIATION FROM THE TOURIST ATTRACTION FUND (TAF) TO GVB FOR GUAMPEDIA FOUNDATION, INC.



COMMITTEE ON RULES

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Michael F.Q. San Nicolas
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Senator
V. Anthony Ada
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MINORITY LEADER

Senator
Aline Yamashita
Member

June 25, 2014

MEMORANDUM

To: **Rennae Meno**
Clerk of the Legislature

Attorney Therese M. Terlaje
Legislative Legal Counsel

From: **Senator Rory J. Respicio**
Chairperson of the Committee on Rules

Subject: **Referral of Bill No. 362-32(COR)**

As the Chairperson of the Committee on Rules, I am forwarding my referral of **Bill No. 362-32(COR)**.

Please ensure that the subject bill is referred, in my name, to the respective committee, as shown on the attachment. I also request that the same be forwarded to all members of *I Mina'trentai Dos na Liheslaturan Guåhan*.

Should you have any questions, please feel free to contact our office at 472-7679.

Si Yu'os Ma'åse!

Attachment

I Mina Trentai Dos Na Liheslaturan Received

Bill Log Sheet

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES
362-32 (COR)	Michael F.Q. San Nicolas	AN ACT TO EXTEND THE DEADLINE FOR REAL PROPERTY TAX (RPT) EXEMPTIONS, AUTHORIZE THE USE OF THE TAXPAYER IDENTIFICATION NUMBER FOR RPT, AND REDUCE THE STATUTE OF LIMITATIONS ON THE COLLECTION OF RPT, BY ADDING A NEW §24109, AND BY AMENDING §§ 24204 AND 24112, EACH OF CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED.	6/25/2014 1:33 p.m.	06/25/14	Committee on Aviation, Ground Transportation, Regulatory Concerns, and Future Generations			



SEARCHED [] INDEXED []

First Public Notice - August 1, 2014 Legislative Hearing

Senator Michael San Nicolas <senatorsannicolas@gmail.com>

Fri, Jul 25, 2014 at 5:48 PM

To: Senator Michael San Nicolas <senatorsannicolas@gmail.com>

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FIRST PUBLIC NOTICE

FOR IMMEDIATE RELEASE

July 25, 2014

In accordance with the Open Government Law, relative to notice for public meetings, please be advised that Senator Michael F.Q. San Nicolas, Chairman of the Committee on Aviation, Ground Transportation, Regulatory Concerns and Future Generations, will be convening a legislative hearing on **Friday, August 1, 2014, 10:00 a.m.** in *I Lihesaturan Guåhan's* Public Hearing Room for the following items:

Bill No. 362-32 (COR), introduced by Michael F.Q. San Nicolas: AN ACT TO EXTEND THE DEADLINE FOR REAL PROPERTY TAX (RPT) EXEMPTIONS, AUTHORIZE THE USE OF THE TAXPAYER IDENTIFICATION NUMBER FOR RPT, AND REDUCE THE STATUTE OF LIMITATIONS ON THE COLLECTION OF RPT, BY *ADDING A NEW* §24109, AND BY *AMENDING* §§ 24204 AND 24112, EACH OF CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED.

Bill No. 382-32 (COR), introduced by Michael F.Q. San Nicolas: AN ACT TO REQUIRE THAT THE GUAM REGIONAL TRANSIT AUTHORITY CREATE AN EMERGENCY PUBLIC TRANSPORTATION PROTOCOL IN CONSULTATION WITH THE GUAM HOMELAND SECURITY OFFICE OF CIVIL DEFENSE BY *AMENDING* §6105 OF ARTICLE 1 OF CHAPTER 6, TITLE 12, GUAM CODE ANNOTATED.

Bill No. 383-32 (COR), introduced by Michael F.Q. San Nicolas: AN ACT TO ADOPT THE UNIFORM ELECTRONIC TRANSACTIONS ACT (UETA) BY *ADDING A NEW DIVISION 11* TO TITLE 13 OF THE GUAM CODE ANNOTATED.

Nomination of **ANDREW S. TYDINGCO** to serve as a member of the Guam Regional Transit Authority, Guam Board of Directors

Nomination of **TIFFANY C. TAM** to serve as a member of the Alcoholic Beverage Control Board

If written testimony is to be presented for the bills or nominations, copies of the testimony should be delivered prior to the hearing date. Testimonies should be addressed to Senator Michael F.Q. San Nicolas and will be accepted via hand delivery to our office; our mailbox at the Main Legislature Building at 155 Hesler Place, Hagatna, Guam 96910; or via email to senatorsannicolas@gmail.com. In compliance with the Americans with Disabilities Act, individuals requiring special accommodations or services should contact the Office of Senator Michael F.Q. San Nicolas at 472-6453.

###

5 attachments

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 **Bill No. 383-32 (COR).pdf**
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 **Tydingco nomination.pdf**
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 **Tam nomination.pdf**
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Second Public Notice - August 1, 2014 Legislative Hearing

Senator Michael San Nicolas <senatorsannicolas@gmail.com>

Tue, Jul 29, 2014 at 10:25 AM

To: Senator Michael San Nicolas <senatorsannicolas@gmail.com>

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SECOND PUBLIC NOTICE

FOR IMMEDIATE RELEASE

July 30, 2014

In accordance with the Open Government Law, relative to notice for public meetings, please be advised that Senator Michael F.Q. San Nicolas, Chairman of the Committee on Aviation, Ground Transportation, Regulatory Concerns and Future Generations, will be convening a legislative hearing on **Friday, August 1, 2014, 10:00 a.m.** in *I Liheslaturan Guåhan's* Public Hearing Room for the following items:

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Senator Michael F.Q. San Nicolas

Chairman - Committee on Aviation, Ground Transportation,
Regulatory Concerns and Future Generations
I Mina'trentai Dos Na Liheslaturan Guåhan | 32nd Guam Legislature



LEGISLATIVE HEARING

Friday, August 1, 2014

10:00 a.m.

Public Hearing Room

I Liheslaturan Guåhan

AGENDA

I. Call to Order

II. Opening Remarks/Announcements

III. Items for Public Consideration

Bill No. 362-32 (COR), introduced by Michael F.Q. San Nicolas: AN ACT TO EXTEND THE DEADLINE FOR REAL PROPERTY TAX (RPT) EXEMPTIONS, AUTHORIZE THE USE OF THE TAXPAYER IDENTIFICATION NUMBER FOR RPT, AND REDUCE THE STATUTE OF LIMITATIONS ON THE COLLECTION OF RPT, BY *ADDING A NEW* §24109, AND BY *AMENDING* §§ 24204 AND 24112, EACH OF CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED.

Bill No. 382-32 (COR), introduced by Michael F.Q. San Nicolas: AN ACT TO REQUIRE THAT THE GUAM REGIONAL TRANSIT AUTHORITY CREATE AN EMERGENCY PUBLIC TRANSPORTATION PROTOCOL IN CONSULTATION WITH THE GUAM HOMELAND SECURITY OFFICE OF CIVIL DEFENSE BY *AMENDING* §6105 OF ARTICLE 1 OF CHAPTER 6, TITLE 12, GUAM CODE ANNOTATED.

Bill No. 383-32 (COR), introduced by Michael F.Q. San Nicolas: AN ACT TO ADOPT THE UNIFORM ELECTRONIC TRANSACTIONS ACT (UETA) BY *ADDING A NEW* DIVISION 11 TO TITLE 13 OF THE GUAM CODE ANNOTATED.

Nomination of **ANDREW S. TYDINGCO** to serve as a member of the Guam Regional Transit Authority, Guam Board of Directors

Nomination of **TIFFANY C. TAM** to serve as a member of the Alcoholic Beverage Control Board

IV. Closing Remarks

V. Adjournment



Senator Michael San Nicolas - [MEDIA RELEASE] Senator San Nicolas Introduces the "Responsible Real Property Tax Payer Relief Act"

[MEDIA RELEASE] Senator San Nicolas Introduces the "Responsible Real Property Tax Payer Relief Act"

Senator Michael San Nicolas <senatorsannicolas@gmail.com>

Wed, Jun 25, 2014 at 2:02 PM

To: aperez@gpagwa.com, Duane George <dmgeorge@guampdn.com>, Frank Whitman <editor@mvguam.com>, Gerry Partido <gerry@mvguam.com>, gmmsinc@guam.net, Jason Salas <jason@kuam.com>, Kelly Cho <kcn.kelly@gmail.com>, Korean News <koreannews@guam.net>, KPRG <kprg@guam.net>, PDN Lifestyle <life@guampdn.com>, mabuhaynews@yahoo.com, Mindy Aguon <mindy@kuam.com>, Masako Watanabe <mwatanabe@guampdn.com>, K57 <news@k57.com>, Patti Arroyo <parroyo@k57.com>, Ray Gibson <rgibson@k57.com>, Sabrina Salas Matanane <sabrina@kuam.com>, Steve Limtiaco <slimtiaco@guampdn.com>, sports@mvguam.com, tcoffman@k57.com, dcristost@guam.gannett.com, weavert@pstripes.osd.mil, Pacific Daily News <news@guampdn.com>, Kevin Kerrigan <kevin@spbg Guam.com>, Bruce Hill <hill.bruce@abc.net.au>, Bruce Hill <pacificjournalist@gmail.com>, parroyo@spbg Guam.com, editor@saipantribune.com, Clynt Ridgell <clynt@spbg Guam.com>, mcpherson.kathryn@abc.net.au, communications@guam.gov, Troy Torres <troy.torres@guam.gov>, phnotice@guamlegislature.org, "jalerta1 ." <alerta.jermaine@gmail.com>, Matthew Baza <baza.matthew@gmail.com>, Delisa Kloppenburg <delisakloppenburg@gmail.com>, Louella Losinio <louella@mvguam.com>, david@mvguam.com, John Paul Manuel <jpmanuel@gmail.com>, josh@spbg Guam.com, Speaker Judi Won Pat <speaker@judiwonpat.com>, Vice Speaker Benjamin Cruz <senadotbjacruz@aol.com>, Senator Tina Muña Barnes <senator@tinamunabarnes.com>, Senator Rory Respicio <rorryforguam@gmail.com>, "Dennis Rodriguez, Jr." <senatordrodriguez@gmail.com>, Senator Ben Pangelinan <senbenp@guam.net>, Senator Tom Ada <office@senatorada.org>, Senator Aline Yamashita <aline4families@gmail.com>, Senator Tony Ada <tony@tonyada.com>, Senator Chris Duenas <duenasenator@gmail.com>, Brant McCreadie <brantforguam@gmail.com>, Senator Brant McCreadie <senatorbrantmccreadie@gmail.com>, "Senator Frank Aguon, Jr." <aguon4guam@gmail.com>, Senator Mike Limtiaco <mike@mikelimtiaco.com>, Senator Tommy Morrison <tommy@senatormorrison.com>, "Mayor Paul M. McDonald" <mayor.mcdonald671@gmail.com>, agatmayorsoffice@hotmail.com, asanmainamayorsoffice@yahoo.com, bmomayor@teleguam.net, bmovmayor@teleguam.net, Jessy Gogue <ocp.mayor@gmail.com>, MELISSA SAVARES <melissa.savares@gmail.com>, peter_daigo@hotmail.com, hagatnamayor@hotmail.com, Doris Lujan <mayordorisfloreslujan@gmail.com>, nblas_mangilaomayor@yahoo.com, vicemayor_allan.ungacta@yahoo.com, mayorernestc@yahoo.com, mtm_mayors_office@yahoo.com, pitimayor@yahoo.com, Robert Hofmann <guammayor@gmail.com>, rudy iriarte <rudyiriarte@gmail.com>, talofofomayor@gmail.com, "Mayor Louise C. Rivera" <mayorlcrivera.tatuha@gmail.com>, "Vice Mayor Ken C. Santos" <vicemayorksantos.tatuha@gmail.com>, Umatac Mayor <umatacmo@gmail.com>, kones.r@gmail.com, arleen81@gmail.com, kenjoeada@yahoo.com, anghet@hotmail.com, Ken Quintanilla <kenq@kuam.com>, Dale Alvarez <daleealvarez@gmail.com>, Responsible Guam <responsibleguam@gmail.com>, floterlaje@gmail.com, Regine Biscoe Lee <regineb.lee@gmail.com>, Chuck Ada <chuck.ada@guamairport.net>, peterroy@guamairport.net, lorilee.cristostomo@bsp.guam.gov, doagridir@yahoo.com, carl.dominguez@dpw.guam.gov, eduardo.ordonez@clb.guam.gov, cgarcia@investguam.com, eric.palacios@epa.guam.gov, kpangelinan@visitguam.org, ndenight@visitguam.org, jbrown@portguam.com, david.camacho@galc.guam.gov, Michael Duenas <mjduenas@ghura.org>, fcamacho@ghura.org, martin.benavente@ghc.guam.gov, alfredo.antolin@dol.guam.gov, joseph.cameron@hrra.guam.gov, adonis.mendiola@dya.guam.gov, jose.sanagustin@doc.guam.gov, pedro.leonguerrero@cqa.guam.gov, joey.sannicolas@gfd.guam.gov, fred.bordallo@gpd.guam.gov, chief@gpd.guam.gov, jim.mcdonald@ghs.guam.gov, benito.servino@disid.guam.gov, james.gillan@dphss.guam.gov, Leo Casil <leo.casil@dphss.guam.gov>, joseph.verga@gmha.org, john.rios@bbmr.guam.gov, benita.manglona@doa.guam.gov, anthony.blaz@doa.guam.gov, John Camacho <jpcamacho@revtax.gov.gu>, Marie Benito <mmbenito@revtax.gov.gu>, benny.m.paulino@us.army.mil, john.unpingco@gvao.guam.gov, jonfernandez@gdoe.net, mary.okada@guamcc.edu, raunderwood@uguam.uog.edu, jflores@gpagwa.com, AG Law <law@guamag.org>, rey.vega@mail.dmhsa.guam.gov, henry.taitano@guam.gov, Julian Janssen <julian.c.janssen@gmail.com>, Gerry Partido <gerrypartido@gmail.com>, eddiecalvo@yahoo.com, Ray Tenorio <ray.tenorio@guam.gov>, mstajeron <mstajeron@investguam.com>, tsantos <tsantos@investguam.com>, manny.cruz@dol.guam.gov, frank <frank@mvguam.com>, dkaoki@guampdn.com, jpsablan@guampdn.com, T'Nelta Mori <tmori2222@gmail.com>, Joshua Tenorio <jtenorio@guamcourts.org>, Valerie Cruz <vcruz@guamcourts.org>, josh.tyquiengco@visitguam.org, Barrigada MayorsOffice <broadmin@teleguam.net>, Cheryl Chargualaf

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Senator San Nicolas Introduces the Real Property Tax Payer Relief Act

If you missed your deadline to apply for the home tax exemption or the senior citizen and persons with disabilities property tax exemptions, help is on the way. Senator San Nicolas introduced Bill 362-32 today, the "Responsible Real Property Tax Payer Relief Act" which would extend deadlines for home owners, seniors, and persons with disabilities to apply for property tax credits. The bill also lowers the statute of limitations for property tax collections from 30 years to 10 years and ties taxpayer ID numbers (TINs) to real property taxes to ensure better record keeping.

Many senior citizens and persons with disabilities live on a fixed income and the upcoming property tax revaluation could mean higher property tax bills for them. Under a public law passed in 1996, senior citizens, persons with disabilities and heads of households of persons with disabilities have been afforded a tax exemption worth up to an 80% discount on their property tax.

The home tax exemption is a discount on the property taxes on a property owner's primary residence.

Rev & Tax sent a letter to all tax payers to reminding them of these tax exemptions which must be applied for. However the reminder letter was sent in May and the deadline to apply for the tax credit was March 15. Bill 362-32 would extend the deadline to apply for the tax credit to December 31 of this year, giving all home owners and our seniors and persons with disabilities and heads of households of persons with disabilities more time to apply for their property tax discount.

"It is only fair to extend the deadline this year to give people the opportunity to take advantage of the discounts they are entitled to," said Senator San Nicolas. **"As the property tax revaluation approaches we have to protect our manámko' and persons with disabilities from rising costs."**

The bill also lowers the statute of limitations for real property tax from 30 years to 10 years. When Rev & Tax goes after property owners for 30 year old property taxes and the property owner disputes it and says they did pay the property tax, Rev & Tax asks them to produce a receipt to prove it was paid. **"It is unreasonable to expect someone to keep a receipt for 30 years,"** said Senator San Nicolas. **"I've had manámko' come into my office insisting the tax was paid but that they didn't think they had to keep their receipt for this long."** The statute of limitations for income tax, business privilege tax, and other taxes is 10 years and this would put real property tax in line with other statutes of limitation.

To qualify for the senior citizen tax exemption you must be:

- 55 years or older.
- Are a head of a household and currently reside in and own your home.
- Have lived on Guam for 5 preceding consecutive years.

To qualify for the tax exemption for persons with disabilities and heads of household of persons with disabilities you must be:

- A U.S. Citizen with disabilities or a head of household with dependants with disabilities.
- Have lived on Guam for 5 preceding years.
- Meet the definition of permanent disability established by the Department of Integrated Service for Individuals with Disabilities (DISID) and present certification from DISID.

Home owners qualify for the home tax exemption for a property which is their primary residence.

To qualify for these tax exemptions you must fill out a form with the Department of Revenue and Taxation. Once you have qualified for this tax exemption it is automatically renewed every year.

FOR IMMEDIATE RELEASE

June 25, 2014

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For additional information, please contact the Office of Senator Michael San Nicolas at 472-6453 or email senatorsannicolas@gmail.com.



COMMITTEE ON RULES

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June 30, 2014

VIA E-MAIL
joey.calvo@bbmr.guam.gov

Jose S. Calvo
Acting Director
Bureau of Budget & Management Research
P.O. Box 2950
Hagåtña, Guam 96910

RE: Request for Fiscal Notes– Bill Nos. 359-32 (COR) through 367-32(COR)

Hafa Adai Mr. Rios:

Transmitted herewith is a listing of *I Mina'trentai Dos na Liheslaturan Guåhan's* most recently introduced bills. Pursuant to 2 GCA §9103, I respectfully request the preparation of fiscal notes for the referenced bills.

Si Yu'os ma'åse' for your attention to this matter.

Very Truly Yours,

Senator Rory J. Respicio
Chairperson of the Committee on Rules

Attachment (1)

Cc: Clerk of the Legislature

Bill Nos.	Sponsors	Title
359-32 (COR)	D.G. Rodriguez, Jr.	AN ACT TO PARTIALLY FUND THE BUDGETARY SHORTFALLS WITHIN THE GUAM MEDICAID PROGRAM OF THE DEPARTMENT OF PUBLIC HEALTH AND THE NON-COMMUNICABLE DISEASE CONSORTIUM UNDER DPHSS, BY REPROGRAMMING AND APPROPRIATING SEVEN MILLION DOLLARS (\$7,000,000) FROM THE TOBACCO ASSET BACKED BONDS 2001 SERIES B SUB-ACCOUNTS.
360-32 (COR)	T.R. Muña Barnes, B J.F. Cruz	AN ACT TO ADD SECTION 18 TO CHAPTER X OF PUBLIC LAW 32-068 (GENERAL APPROPRIATIONS ACT OF 2014) MAKING AN APPROPRIATION FROM THE TOURIST ATTRACTION FUND (TAF) TO GVB FOR MANHITA CHAMORRO.
361-32 (COR)	T.R. Muña Barnes, B J.F. Cruz	AN ACT TO AMEND SECTION 4 TO CHAPTER X OF PUBLIC LAW 32-068 (GENERAL APPROPRIATIONS ACT OF 2014) MAKING AN APPROPRIATION FROM THE TOURIST ATTRACTION FUND (TAF) TO GVB FOR THE HISTORIC INALAHAN FOUNDATION.
362-32 (COR)	Michael F.Q. San Nicolas	AN ACT TO EXTEND THE DEADLINE FOR REAL PROPERTY TAX (RPT) EXEMPTIONS, AUTHORIZE THE USE OF THE TAXPAYER IDENTIFICATION NUMBER FOR RPT, AND REDUCE THE STATUTE OF LIMITATIONS ON THE COLLECTION OF RPT, BY ADDING A NEW §24109, AND BY AMENDING §§ 24204 AND 24112, EACH OF CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED.
363-32 (COR)	T.R. Muna Barnes B. J.F. Cruz	AN ACT TO AMEND SECTION 10 TO CHAPTER X OF PUBLIC LAW 32-068 (GENERAL APPROPRIATIONS ACT OF 2014) MAKING AN APPROPRIATION FROM THE TOURIST ATTRACTION FUND (TAF) TO GUAM FESTPAC & FOLKLIFE FESTIVAL TRUST ACCOUNT.
364-32 (COR)	T.R. Muna Barnes B. J.F. Cruz	AN ACT TO AMEND SECTION 12 TO CHAPTER X OF PUBLIC LAW 32-068 (GENERAL APPROPRIATIONS ACT OF 2014) MAKING AN APPROPRIATION FROM THE TOURIST ATTRACTION FUND (TAF) TO GVB FOR THE HUMATAK FOUNDATION.
365-32 (COR)	T.R. Muna Barnes B. J.F. Cruz	AN ACT TO ADD SECTION 19 TO CHAPTER X OF PUBLIC LAW 32-068 (GENERAL APPROPRIATIONS ACT OF 2014) MAKING AN APPROPRIATION FROM THE TOURIST ATTRACTION FUND (TAF) TO GVB FOR HURAO ACADEMY, INC.
366-32 (COR)	T.R. Muna Barnes B. J.F. Cruz	AN ACT TO ADD SECTION 20 TO CHAPTER X OF PUBLIC LAW 32-068 (GENERAL APPROPRIATIONS ACT OF 2014) MAKING AN APPROPRIATION FROM THE TOURIST ATTRACTION FUND (TAF) TO GVB FOR INETNON GEFPÅ'GO CULTURAL ARTS PROGRAM, INC.
367-32 (COR)	T.R. Muna Barnes B. J.F. Cruz	AN ACT TO ADD SECTION 21 TO CHAPTER X OF PUBLIC LAW 32-068 (GENERAL APPROPRIATIONS ACT OF 2014) MAKING AN APPROPRIATION FROM THE TOURIST ATTRACTION FUND (TAF) TO GVB FOR GUAMPEDIA FOUNDATION, INC.



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June 25, 2014

MEMORANDUM

To: Rennae Meno
Clerk of the Legislature

Attorney Therese M. Terlaje
Legislative Legal Counsel

From: Senator Rory J. Respicio 
Chairperson of the Committee on Rules

Subject: Referral of Bill No. 362-32(COR)

As the Chairperson of the Committee on Rules, I am forwarding my referral of **Bill No. 362-32(COR)**.

Please ensure that the subject bill is referred, in my name, to the respective committee, as shown on the attachment. I also request that the same be forwarded to all members of *I Mina'trentai Dos na Liheslaturan Guåhan*.

Should you have any questions, please feel free to contact our office at 472-7679.

Si Yu'os Ma'åse!

Attachment

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

Bill No. 342-82 (C02)

Introduced by:

Michael F.Q. San Nicolas 

AN ACT TO EXTEND THE DEADLINE FOR REAL PROPERTY TAX (RPT) EXEMPTIONS, AUTHORIZE THE USE OF THE TAXPAYER IDENTIFICATION NUMBER FOR RPT, AND REDUCE THE STATUTE OF LIMITATIONS ON THE COLLECTION OF RPT, BY ADDING A NEW §24109, AND BY AMENDING §§ 24204 AND 24112, EACH OF CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED.

2014 JUN 25 PM 1:33 ap

1 BE IT ENACTED BY THE PEOPLE OF GUAM:

2 Section 1. Short Title. This Act shall be referred to as the
3 “Responsible Real Property Tax Payer Relief Act.”

4 Section 2. Legislative Findings and Intent. *I Liheslaturan Guåhan*
5 finds that the Department of Revenue and Taxation is currently working
6 toward completing the real property tax assessment, which will update the
7 tax valuation of real property on Guam.

8 *I Liheslatura* further finds that Guam’s Real Property Tax has tax
9 exemptions for senior citizens and citizens with disabilities and that once
10 these exemptions are claimed, the valuations of such properties are fixed

1 by law at the amount assessed in its first year of eligibility until such citizen
2 either passes away or no longer owns and resides in the property.

3 *I Liheslatura* thus finds that if such senior citizen or citizen with a
4 disability has not claimed such exemption, that single omission could
5 result in a permanently higher valuation of record, contrary to the intent of
6 the law.

7 *I Liheslatura* finds that, under 11 GCA §24114, the Department of
8 Revenue and Taxation is required to inform citizens who may qualify for
9 these exemptions and reduced tax rates of their eligibility and to provide
10 written public notice of these exemptions at least annually in a newspaper
11 and in the mayor's offices. Despite this requirement, many qualified
12 individuals may not have met the deadline of March 15, 2014, and thus
13 may not fully avail of the existing exemptions prior to updated property
14 valuations.

15 It is therefore the intent of *I Liheslaturan Guåhan* that senior citizens
16 and citizens with a disability who qualify for tax relief under 11 GCA §§
17 24110 and 24112, respectively, be provided with an extended deadline
18 before which such citizen may apply for tax relief and set the valuation of
19 their respective properties pursuant to 11 GCA §24113 at the valuations set
20 prior to the property revaluation.

21 *I Liheslaturan Guåhan* further finds that there are several other tax
22 exemptions in 11 GCA §§ 24401 and 24402, respectively, including the
23 farming and home exemption, which help to relieve farmers and home

1 owners of at least a portion of their Real Property Tax liability. The people
2 of Guam must be afforded a fair opportunity to avail of these exemptions
3 as well.

4 *I Liheslatura* finds that the Department of Revenue and Taxation
5 makes use of the Taxpayer Identification Number (TIN), which is assigned
6 to an individual by the Internal Revenue Service or the Social Security
7 Administration, for internal purposes to make collections more efficient.

8 *I Liheslatura* finds that there have been reports that individuals on
9 Guam have received tax refunds, yet found that the Department of
10 Revenue and Taxation claims that they owe the government of Guam for
11 the Real Property Tax. The individual taxpayer would be better served by
12 a system where the Department would be able to collect when there is
13 money available, in the form of a tax refund identified through a respective
14 property taxpayer's TIN. Furthermore, the use of the TIN would make it
15 easier to develop statistical reports that could compare the characteristics of
16 Real Property Tax taxpayers to Adjusted Gross Income or other statistical
17 information which can be retrieved through the use of the TIN.

18 It is therefore the intent of *I Liheslaturan Guåhan* that Real Property
19 Tax taxpayers be required to report their Taxpayer Identification Number
20 to the Department, for internal use.

21 *I Liheslatura* further finds that the thirty (30) year statute of limitations
22 of Guam's Real Property Tax may impose an undue burden on taxpayers
23 because it would be difficult for a taxpayer to prove that a tax had been

1 duly paid up to thirty (30) years prior. Further, if the tax record from up to
2 thirty (30) years ago is in error, and the taxpayer does not have records,
3 then it would be an injustice to make a taxpayer bear the burden of the
4 government's mistake. Such errors would be further exacerbated if TINs
5 are used to erroneously garnish refunds rightfully owed, against property
6 tax assessment mistakes. It is overly burdensome on the individual
7 taxpayer to expect that property tax records shall be maintained for thirty
8 (30) years.

9 Therefore, it is the intent of *I Liheslatura* to reduce the statute of
10 limitations on the Real Property Tax to ten (10) years, which is consistent
11 with other taxes administered by the Department of Revenue and Taxation,
12 pursuant to the Internal Revenue Code, so that any tax garnishment errors
13 resulting from the use of the Taxpayer Identification Number for the Real
14 Property Tax will be reduced.

15 **Section 3. Real Property Tax Exemption Filing Deadline Extension.**

16 Notwithstanding any other provision of law, rule, or regulation to the
17 contrary, residents of Guam who qualify for reduced tax rates pursuant to
18 11 GCA §§ 24110, 24112, 24401, and 24402 as of March 15, 2014, and who
19 have not already availed themselves of permanent exemptions, may file
20 with the assessor's office on or before the thirty-first (31st) day of December,
21 2014. Any application for reduced tax rates filed under this Section *shall* be
22 effective as though it were filed on or before the fifteenth of March, 2014,
23 with respect to *both* the rates of tax provided under 11 GCA §24110 or 11

1 GCA §24112, as applicable, *and* the fixed level of the valuation of the
2 applicant's residential property pursuant to 11 GCA §24113, for U.S.
3 citizens who qualify under 11 GCA §§24110 and 24112.

4 **Section 4. Failure to Supply Identifying Number.** § 24109, Article
5 1, Chapter 24, Title 11, Guam Code Annotated, is hereby *added*, to read:

6 **"§ 24109. Failure to Supply Identifying Number.**

7 Every person required to pay property taxes, *shall* provide his
8 taxpayer identification number to the Department. If any person fails
9 to comply with such requirement, such person *shall*, unless it is
10 shown that such failure is due to reasonable cause and not to willful
11 neglect, pay a penalty of one hundred dollars (\$100.00) for each
12 failure. The Department may make use of the taxpayer identification
13 number for internal purposes only, to include, but not be limited to
14 the assessment and collection of taxes."

15 **Section 5. Removal of the Real Property Tax Lien.** § 24204 of
16 Article 2, Chapter 24, Title 11, Guam Code Annotated hereby *amended*, to
17 read:

18 **"§ 24204. Same: Removal.**

19 After ten (10) ~~thirty (30)~~ years succeeding the time, heretofore or
20 hereafter, when any tax becomes a lien, *if* the lien has not been
21 otherwise removed, then the lien ceases to exist and the tax *is*
22 conclusively presumed to have been paid. The tax collector *shall* mark
23 the tax paid in the records."

1 **Section 6. Effect upon Enactment: Payments Made Prior to**
2 **Enactment for Liens Ten (10) Years or Older.** No payment made prior to
3 the date of enactment of this Act to the government of Guam *shall* be held
4 invalid due to the provisions of § 5 of this Act.

5 **Section 7. Severability.** *If* any provision of this Act or its application
6 to any person or circumstance is found to be invalid or contrary to law,
7 such invalidity *shall* not affect other provisions or applications of this Act
8 which *can* be given effect *without* the invalid provisions or application, and
9 to this end the provisions of this Act *are* severable.