

I Mina'Trentai Dos Na Liheslaturan Guahan

Bill Log Sheet

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES
101-32 (LS)	Michael F.Q. San Nicolas	AN ACT TOAMEND §24204 OF ARTICLE 2, CHAPTER 24,TITLE 11, GUAM CODE ANNOTATED; RELATIVE TO REDUCING THE STATUTE OF LIMITATIONS ON THE COLLECTION OF REAL PROPERTY TAXDUE TO THE GOVERNMENT OF GUAM FROM THIRTY (30) YEARS TO TEN (10) YEARS.	5/2/13 2:14p.m.	5/2/13	Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land	6/4/13, 2:00pm	06/17/13 10:26 a.m.	Fiscal Note Requested 05/02/13 Fiscal Note Received 5/31/13



I Mina'trentai Dos na Liheslaturan Guåhan

Senator Vicente (ben) Cabrera Pangelinan (D)

JUN 14 2013

The Honorable Judith T. Won Pat, Ed.D.

Speaker

I Mina'trentai Dos Na Liheslaturan Guåhan

155 Hesler Place

Hagåtña, Guam 96910

VIA: The Honorable Rory J. Respicio

Chairperson, Committee on Rules

RE: Committee Report on Bill No. 101-32 (LS)


Dear Speaker Won Pat:

Transmitted herewith is the Committee Report on Bill No. 101-32 (LS) as introduced, "An act to amend §24204 of Article 2, Chapter 24, Title 11, Guam Code Annotated; relative to reducing the statute of limitations on the collection of real property tax due to the government of Guam from thirty (30) years to (10) years" which was referred to by the Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land.

Committee votes are as follows:

<u>1</u>	TO PASS
<u>0</u>	TO NOT PASS
<u>5</u>	TO REPORT OUT ONLY
<u>0</u>	TO ABSTAIN
<u>0</u>	TO PLACE IN INACTIVE FILE

Si Yu'os Ma'åse',


Vicente (ben) Cabrera Pangelinan
Chairman

Chairman
Committee on Appropriations,
Public Debt, Legal Affairs,
Retirement, Public Parks,
Recreation, Historic Preservation
and Land

Member
Committee on Education,
Public Libraries
and Women's Affairs

Member
Committee on General
Government Operations and
Cultural Affairs

Member
Committee on Municipal
Affairs, Tourism, Housing and
Hagåtña Restoration and
Development Authority

Member
Committee on Health &
Human Services, Health
Insurance Reform, Economic
Development and Senior
Citizens

Member
Committee on Aviation, Ground
Transportation, Regulatory
Concerns and Future
Generations

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**COMMITTEE REPORT
ON**

Bill No. 101-32 (LS)

Sponsored by Senator Michael San Nicolas

“An act to amend §24204 of Article 2, Chapter 24, Title 11, Guam Code Annotated; relative to reducing the statute of limitations on the collection of real property tax due to the government of Guam from thirty (30) years to (10) years”



I Mina'trentai Dos na Liheslaturan Guåhan

Senator Vicente (ben) Cabrera Pangelinan (D)

JUN 14 2013

MEMORANDUM

To: All Members

Committee on Appropriations, Public Debt, Legal Affairs, Retirement,
Public Parks, Recreation, Historic Preservation and Land

From: Senator Vicente (ben) Cabrera Pangelinan
Chairman

Subject: Committee Report on Bill No. 101-32 (LS)

Transmitted herewith for your consideration is the Committee Report on Bill No. 101-32 (LS) as introduced, "An act to amend §24204 of Article 2, Chapter 24, Title 11, Guam Code Annotated; relative to reducing the statute of limitations on the collection of real property tax due to the government of Guam from thirty (30) years to (10) years" sponsored by Senator Michael San Nicolas.

This report includes the following:

1. Committee Voting Sheet
2. Committee Report Narrative
3. Copy of Bill No. 101-32 (LS), As Introduced
4. Public Hearing Sign-in Sheet
5. Copies of Written Testimonies
6. Copy of Fiscal Note
7. Copy of COR referral
8. Notices of Public Hearing
9. Copy of the Public Hearing Agenda
10. Miscellaneous: Sponsor's Statement

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.

Si Yu'os Ma'åse',

Vicente (ben) Cabrera Pangelinan
Chairman

Chairman
Committee on Appropriations,
Public Debt, Legal Affairs,
Retirement, Public Parks,
Recreation, Historic Preservation
and Land

Member
Committee on Education,
Public Libraries
and Women's Affairs

Member
Committee on General
Government Operations and
Cultural Affairs

Member
Committee on Municipal
Affairs, Tourism, Housing and
Hagåtña Restoration and
Development Authority

Member
Committee on Health &
Human Services, Health
Insurance Reform, Economic
Development and Senior
Citizens






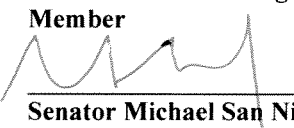

Member
Committee on Aviation, Ground
Transportation, Regulatory
Concerns and Future
Generations

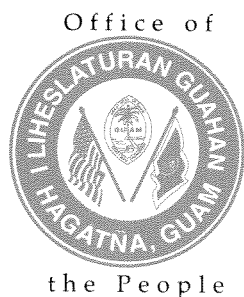
I MINA' TRENTAI DOS NA LIHESLATURAN GUÅHAN

Committee Voting Sheet

Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land

Bill No. 101-32 (LS): "An act to amend §24204 of Article 2, Chapter 24, Title 11, Guam Code Annotated; relative to reducing the statute of limitations on the collection of real property tax due to the government of Guam from thirty (30) years to (10) years"

Committee Members	To Pass	Not To Pass	Report Out Only	Abstain	Inactive File
 Senator Vicente (ben) Cabrera Pangelinan Chairman	_____	_____	<input checked="" type="checkbox"/>	_____	_____
 Vice Speaker Benjamin J. F. Cruz Vice Chairman	_____	_____	<input checked="" type="checkbox"/>	_____	_____
 Speaker Judith T. Won Pat, Ed.D Member	_____	_____	<input checked="" type="checkbox"/>	_____	_____
 Senator Tina Rose Muña-Barnes Member	_____	_____	<input checked="" type="checkbox"/>	_____	_____
 Senator Dennis Rodriguez, Jr. Member	_____	_____	<input checked="" type="checkbox"/>	_____	_____
 Senator Michael San Nicolas Member		_____	_____	_____	_____
_____ Senator Michael Limtiaco Member	_____	_____	_____	_____	_____
_____ Senator Tommy Morrison Member	_____	_____	_____	_____	_____



I Mina'trentai Dos na Liheslaturan Guåhan

Senator Vicente (ben) Cabrera Pangelinan (D)

Committee Report

Bill No. 101-32 (LS): "An act to amend §24204 of Article 2, Chapter 24, Title 11, Guam Code Annotated; relative to reducing the statute of limitations on the collection of real property tax due to the government of Guam from thirty (30) years to (10) years."

Chairman
Committee on Appropriations,
Public Debt, Legal Affairs,
Retirement, Public Parks,
Recreation, Historic Preservation
and Land

Member
Committee on Education,
Public Libraries
and Women's Affairs

Member
Committee on General
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Cultural Affairs

Member
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Affairs, Tourism, Housing and
Hagåtña Restoration and
Development Authority

Member
Committee on Health &
Human Services, Health
Insurance Reform, Economic
Development and Senior
Citizens

Member
Committee on Aviation, Ground
Transportation, Regulatory
Concerns and Future
Generations

I. OVERVIEW

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land convened a public hearing on June 4, 2013 at 2:00pm in *I Liheslatura's* public hearing room.

Public Notice Requirements

Notices were published in the newspaper of general circulation as required by the Open Government Law and disseminated via hand-delivery and e-mail to all senators and broadcasting outlets and published in a newspaper of general circulation on May 28, 2013 (5-Day Notice), and again on May 31, 2013 and June 2, 2013 (48 Hour Notice).

(a) Committee Members and Senators Present

Senator Vicente (ben) C. Pangelinan, Chairman
Vice Speaker BJ Cruz, Vice Chairman
Senator Mike Limtiaco, Member
Senator Frank Aguon, Jr.
Senator Tony Ada
Senator Aline Yamashita

(b) Appearing before the Committee

Mr. John Camacho, Director, Department of Revenue and Taxation

(c) Written Testimonies Submitted

Mr. John Camacho, Director, Department of Revenue and Taxation

II. COMMITTEE PROCEEDINGS

Chairman Vicente Pangelinan: Bill 101-32, introduced by Senator Michael San Nicolas is an act to amend §24204 of Article 2, Chapter 24, Title 11, Guam Code Annotated relative to reducing the statute of limitations on the collection of real property tax due to the government of Guam from thirty (30) years to (10) years. I have signed up to testify, Mr. John Camacho from the Department of Revenue and Taxation. We would like to call him forward. Before we receive the testimony from Mr. Camacho and move forward, Senator San Nicolas who is currently off island, has requested that Vice-Speaker BJ Cruz read the sponsor statement on the bill as introduced. I will give him that opportunity to do so.

(a) Bill Sponsor Summary

Vice Speaker Cruz: Thank you. [read sponsor statement verbatim]

Chairman Vicente Pangelinan: Thank you very much Senator Cruz, we'll go ahead then and have Mr. Camacho present his testimony.

(b) Testimony

(1) Mr. John Camacho, Director, Department of Revenue and Taxation

Mr. Camacho: Members of the Committee and the Chairman, Vice Speaker, Senator Frank, Senator Tony, Senator Aline, Senator Mike. Thank you for allowing me to submit a testimony for Bill No. 101-32 (LS).

[read written testimony verbatim.]

PANEL COMMENTS AND QUESTIONS

Chairman Pangelinan: Vice Speaker Cruz? Senator Tony Ada? Senator Aline Yamashita? Senator Frank Aguon?

Senator Aguon: Thank you Mr. speaker and thank you Mr. Camacho for your testimony this afternoon. Just a question: if in fact we are looking at shortening the time line, based on this provision and notwithstanding your comments this afternoon, my question would be, right now it's thirty (30) years to allow the department to go out and pursue real estate taxes that are due. Do you have the resources readily available today that would not negatively impact the collection on the pursuit of a number of these outstanding obligations on the part of landowners? To me, that's a very critical question because if you are allowing a ten year time line and if your agency is tracking and compressing it to ten years it should not be, if everything is electronically based, should not be a major issue. It's really working with the landowners so these families don't lose their properties as a result of not meeting this obligation as some of the examples you have stated.

Mr. Camacho: I guess, shortening it from thirty to ten years will force the department to look at other avenues to collect from these property owners. I know for many years the procedures have been followed, publishing the delinquent list for every year. We have been doing it, by law, and we will be publishing this Saturday the 2012 delinquent list. What we have to do is be more aggressive with those who have not paid and more aggressive in trying to collect from them. That is something that we need to do.

Senator Aguon: Have you looked at what your receivables are in five years, ten years, fifteen years plus?

Mr. Camacho: The \$17M represents the eleven to thirty year - that's a receivable of twenty years. The remaining one-year to ten years is roughly around \$15-\$17M.

Senator Aguon: So right now your testimony is more or less to allow the process that is in place to persist. But my question to you is what are we doing as a government to reach out to these family members in addition to the publications? Obviously, your agency has done that in a timely manner and on an annual basis. But if you are looking at between eleven to thirty years with a \$17M outstanding obligation and then one to ten years with a \$15M-\$17M obligation, that is a significant amount of resources that isn't being remitted to the government in a timely manner. Is there anything in the process that you would encourage that we look at, if it requires policy enforcement that the legislature can assist in?

Mr. Camacho: We follow what we can do. For example, if we really follow the law and publish the 2012 delinquent list, then the next year the law requires us to issue a 90-day notice. If the 2012 delinquent list still remains unpaid before the end of the one-year notice from June 8 to June 8 the following year, 2014. Before that ends, we need to issue a 90-day letter to inform the property owner, in the event that you don't pay this delinquent taxes within 90-day period then the government is obligated to deed over the property to the government of Guam. We have been doing that for many years. What we haven't been doing is auctioning this property. The auctioning rule is a one-year redemption right. For example, say we auction off a property, take the proceeds and pay off all the liability and whatever remains goes to the property owner and then they have a one year redemption right to recover their property. That we haven't been doing. What we have been doing is if the property owner comes in and does good to this property, since it was deeded over to the government, we cancel the deed and give the property back to the owners in which payments satisfies all the delinquent taxes that they have not paid.

Senator Aguon: One more question, Speaker. Do you know what the break down may be for personal/real estate owned property that is outstanding versus businesses?

Mr. Camacho: I don't have that right now but I can look into it. We would need to segregate business owners versus property personal residences. I think we can generate this.

Senator Aguon: We would appreciate that. Thank you very much. Thank you Mr. Speaker.

Vice-Speaker Cruz: John, have you discussed with your attorney what would stop the statute of limitations? If you take some action, the publication wouldn't be sufficient, admittedly. But some kind of filing in court would stop the statute of limitations, wouldn't it? If you don't do anything for thirty-years, of course the time is going to run. In the cases over 10 years how many have court cases assigned to them?

Mr. Camacho: I don't know, I would have to go back and ask. There are probably some court cases, yes.

Vice Speaker Cruz: Why wouldn't there be a court case in each one of those? Before you have the authorization to sell you would have to file in court wouldn't you?

Mr. Camacho: There would be a tax lien. If it remains unpaid, it would start on the first Monday of the month of March for every year. For example, the running date for the 2012 would start on the first Monday of March of 2012. From there it would continue to run.

Vice Speaker Cruz: Can you sell without a court order?

Mr. Camacho: According to the statute, if we go through the process as I explained earlier where we publish the delinquent list this Saturday and next year those delinquent list remain unpaid, we're supposed to issue a 90-day notice where the property owner is put on notice that you have 90-days to make good on your property. In the event that the 90-day notice expires it becomes deeded to the government of Guam and it becomes government of Guam property. Even before that, before we put out the delinquent list that will be published this Saturday, it is already deemed sold to the government under the operation of law. If it is unpaid, the law says it's marked sold. Then you get another chance where you get a certified letter from the department that says you have 90-days to pay off your delinquent tax. If it is not paid, according to the law, then we deed it over to the government and we have the option to sell it.

Vice Speaker Cruz: You don't need court authorization to do that?

Mr. Camacho: I would have to go back and check with my legal counsel.

Vice Speaker Cruz: What I am concerned about is all Senator San Nicolas is saying here is within 10 years you have to do something affirmative to make sure the time stops. You can't just wait 30 years and say, "Mr. Cruz I found that you own some property and you haven't paid it since 1987 and 1988 and we are assessing the taxes for that year. We can't find our files, it was lost in PAKA..."

Mr. Camacho: We do have a payment journal in our department and if someone was to come in and say, "I want to make sure I pay my property" someone would research it. Normally they would come up with a list.

Vice Speaker Cruz: Would you need to know the year and what month?

Mr. Camacho: Yes. Our payment journal will say which is paid.

Vice Speaker Cruz: I understand. That's what I'm trying to get at - that some of these people can't remember. They know that they have paid but they can't remember what year. I am still in support of Senator San Nicolas's bill. All this is saying is that you have to do something affirmative within 10 years and not let it lag for thirty. And why couldn't you do something within 10 years.

Mr. Camacho: We could. That's what I was saying earlier. We just haven't taken the extra step to auction them off.

Vice Speaker Cruz: Even if you don't auction the property, if you take affirmative action and have issued the title transfer or the deed transfer that you said you can do without a court order, which I'm surprised about -you need to discuss with your legal counsel what would stop the statute of limitation to stop running and you need to take some kind of affirmative action within the 10 years and not wait until year 22 or year 29 or year 30. That's all this bill is saying. Within 10 years, when most of us can remember, where our files are and it isn't flooded in the closet or eaten by termites that we can provide and prove to you that we have made the payments. That's all this is saying, reducing the statute of limitations from 30 years to 10. That is the same with statute of limitation with criminal law. You file a complaint or an indictment within a year or three years and if you don't you miss the boat and the case is closed. In this, all Senator San Nicolas is saying is, rather than giving you 30 years in which your grandson is Director of the Department and he says, "I guess grandpa forgot to do this" and then files an action. My nieces and nephews won't remember whether or not I did or did not make payments and in year 29 say, "Your uncle is gone and I don't know how you are going to prove he made payment." It just puts everybody at a disadvantage. We'll give you time, 10 years is plenty you don't need 30.

Mr. Camacho: That is true. What is the plan for the remaining 11 to 30 years?

Vice Speaker Cruz: The 30? This wouldn't even affect them if you've already done something with them.

Mr. Camacho: I would go back to my legal counsel and see if that is the intent of the law. We were reading it to say that if it were to pass then the 11th year assessment...

Vice Speaker Cruz: Even when the legislature changed the statute of limitations on sexual assaults from 3 years to life, then if it happens before the law is passed then those weren't affected.

Mr. Camacho: I didn't see a grandfather clause in the bill that would continue the delinquent list from 11 to 30.

Vice Speaker Cruz: If you have done something with that list from 11 to 30 -- how many property owners are those?

Mr. Camacho: I don't have the number.

Vice Speaker Cruz: And what have you done affirmatively? What kind of action have you taken? If you have done nothing then you shouldn't be able to do anything after today.

Chairman Pangelinan: The publication of the list is the trigger.

Mr. Camacho: Yes.

Vice Speaker Cruz: Then you don't need the 30-year statute of limitations. You publish annually and then it's done if it is statute of limitations that you are claiming. I think you need to do something more affirmative than that. Take some action that you need to file. Just like I may get arrested today but if the AG does not file something on me within a year or three years, depending if it is a misdemeanor or a felony, then the government loses its case, but I may have gotten arrested today.

Mr. Camacho: I understand your point but can I make something clear here? Is this bill saying that it grandfatheres the 11 to 30 years? That these people on the delinquent list are still collectable if this bill were to pass into law?

Vice Speaker Cruz: I wouldn't speak for Senator San Nicolas. We would have to check with the AG. You have done nothing if you haven't sent letters out to these people between 11 and 30. then I say you are S.O.L. You can't just sit on your hands and not do anything.

Mr. Camacho: What I can say is that we exhausted the procedures by law. These are under the delinquency receivables that still fall under the law by statute and they are still collectable. That's all I am saying. I mean if somebody was to come in and sell some property and file a lien against this property, they are going to say, "stop" you need to go and clear with Revenue and Tax and pay this tax. It's still good. We're looking at this bill if it were to pass, and slice it down and no more will be abated. That is the way we see it. At this point in time, the position of the office, is to hold on because we have \$17 million of receivables that may be collectible in the future to come.

Vice Speaker Cruz: I think you have on Section 4 the abatement of payment prior to enactment. I really do think that you need to get from your legal counsel that some action was taken and the statute of limitation ... it can't continue to just run.

Mr. Camacho: I will do that. Again, we have taken action it's just the statute of limitation allows those delinquencies in the receivable until such time that the statute expires.

Chairman Pangelinan: The key John, as you have mentioned, in order to collect as you say, you have to file the lien.

Mr. Camacho: Yes. It is filed every year on the first Monday of March.

Chairman Pangelinan: Who do you file the lien with?

Mr. Camacho: I think it's filed with Land Management. I have to go back... I'm familiar with income tax and GRT.

Chairman Pangelinan: So, what you are saying....

Mr. Camacho: I believe it is by law that the lien goes in by the first Monday. That's what the law says.

Chairman Pangelinan: I know the law says they are filed but I would think you would have to physically file them. You take the delinquent list and publish in March, then in April, May, and the end of June (90-days) then you go back to that list and scratch off every single one that paid in those 90-days, correct?

Mr. Camacho: Yes.

Chairman Pangelinan: Then the remaining people on the list you file the lien at the Office of the Recorder at Land Management. So, if I go up to the Recorder at Land Management there would be a list of all the delinquent taxes.

Mr. Camacho: That's right.

Chairman Pangelinan: You say that on year 12, somebody sells that property and they do a title search and finds there is a tax lien on it. The effect of this bill, if it passes is that tax lien is no longer valid because the bill says, after 10 years it is presumed to have been paid.

Vice Speaker Cruz: I do not think that is the intent.

Mr. Camacho: That is what it is saying.

Vice Speaker Cruz: I thought the intent was to – like in income tax. If I were to owe income tax what is the statute of limitation on income tax?

Mr. Camacho: For collection? 10 years. That is from the date of the assessment.

Vice Speaker Cruz: If I decide to sit around and do nothing and on the 10th year and one day I can come up to your department and throw my nose at you, you will say you can't collect anymore?

Mr. Camacho: That's the statute, yes.

Vice Speaker Cruz: But in the meantime, you would have to do something to collect.

Mr. Camacho: Yes.

Vice Speaker Cruz: I think when we had the initial discussion on this, with Senator San Nicolas, he was concerned about you guys sending out notices to people 20 years after – there was a lady here that testified that she hadn't seen her name on the list and then all of a sudden she got a notice and she couldn't find the receipts for it and it was 26 years after, a long time after.

Mr. Camacho: We can go back to those years that we have published and I believe there are a certain number of years we did not publish due to funding issues. To publish those lists, it cost up to \$72,000. There were a great number of years that we didn't publish but when we had the funding people were coming in and paying. When we have the funding we need to publish this listing so that people are aware that their taxes are delinquent.

Chairman Pangelinan: The way this reads, after the 10th year it is deemed paid.

Mr. Camacho: Yes.

Chairman Pangelinan: It becomes marked off as a receivable and the lien is erased. On the 11th year or the 15th year, if I do a title search that lien should have been removed after the 10th year. That is your reading of this and that is the concern of the department; that the \$17M that is on the books, as a good receivable based on the statute of limitations, can't be collected once this is passed.

Mr. Camacho: Yes. What I can say is when we issue those 90-day notices and those taxes remain outstanding, at that point we need to find out what we can do with these properties when they are already deeded to the government. Right now what we are doing is these people are coming in and making good on their property taxes. They pay all the redemption cost and the penalties and what we do is a cancellation of deed and we give it back to the owners.

Chairman Pangelinan: There's a difference. When you say there is 90-days - upon publication because it has already been delinquent a year and deemed sold.

Mr. Camacho: When we publish it is already deemed sold to the government.

Chairman Pangelinan: So, there is really a 90-day redemption period.

Mr. Camacho: The law also says that before that year expires from the day we notify you that you are delinquent, we need to issue you a 90-day notice before that one-year expires. So, 90-days before June 8 of next year we need to notify for 2012 and let the taxpayers know their debt is still outstanding and they need to make good on it. If the 90-days expires, it gives you instructions, the government would deed this property.

Chairman Pangelinan: It will be tax deeded.

Mr. Camacho: Yes.

Chairman Pangelinan: Ok. The final step that we have rarely ever taken is the foreclosure and the auction.

Mr. Camacho: Yes.

Chairman Pangelinan: That is the final step that has rarely been taken.

Mr. Camacho: In my time, I don't think it was ever taken.

Senator Limtiaco: John, why haven't we foreclosed on the properties and the tax deed sold the property? This could all be moot.

Mr. Camacho: This is something we need to consider. If you start doing this you need to be aware that we would be auctioning 17,000 properties. Right now the delinquent list for 2012 may be in that range. From 10,000 to 17,000 properties; that's a lot of properties. I was asking my legal counsel if we can look at properties that are delinquent for the past 10 years, so we don't get sued by the tax payers, and identify these tax payers. We have to be very careful when we get into these procedures. There are some procedures from the AG's opinions on their take on auctioning. It's just a matter of how you proceed. We have to be very careful. If there are 17,000 taxpayers out there that are delinquent, the law says we have to auction them. I asked the question whether or not the tax payers that are delinquent for the past 10 years or 5 years, is there a law that would protect us that would allow us to auction this property off.

Senator Limtiaco: If I understood you correctly, based on that 90-day window, if it goes un-responded it gets tax deeded. That means the government of Guam already owns the property.

Mr. Camacho: That is correct.

Senator Limtiaco: What difference does it make on the current property owner if they no longer own the property?

Mr. Camacho: If the owner comes in and says, "I have \$5,000 and I want to pay off those taxes" and they pay the taxes, the interest, the penalties and the redemption cost, then it's paid off. Like I said earlier, we do a cancellation of deed of property to the government back to the taxpayer.

Senator Limtiaco: It is something you could consider?

Mr. Camacho: Yes. It is something we could consider. That is what I said in my testimony - that if it was shortened down to 10 years we would have to be more aggressive and look at other avenues to speed up the process of those collections of delinquent taxes.

Senator Limtiaco: Regardless of this law you can do this now, today, tomorrow.

Mr. Camacho: Yes, you are right Senator. That is a policy we need to be very careful when we have 17,000 properties that are delinquent to auction off.

Senator Limtiaco: But the previous owners are able to bid on it for the amount they owe in taxes. Going back to the bill, if I understood your testimony correctly, the bill doesn't cite a grandfather clause where those individuals that owe taxes from 11 to 30 years.

Mr. Camacho: From 1983 to 2002.

Senator Limtiaco: I think you're right, the 'here to fore' and the 'here to after' does not allow for that. If there is no lien and even if there is a lien on the property, after the 10-year statute of limitation it wipes off the lien. That is your concern.

Mr. Camacho: That is correct.

Senator Limtiaco: Thank you Mr. Chair.

Senator Yamashita: Very quickly, Thank you Speaker Ben. Thank you Director Camacho for being here. This is just a brief comment to the validity of the delinquent list. As you (Mr. Camacho) know my mother's name published regularly on the delinquent list and is always on the delinquent property tax list and that all stemmed from the court taking away my father's property. Because the courts took his property, they stopped paying the property tax because it was no longer ours but it was still published annually and you were able to help straighten that out. The question though is how do we ensure that it doesn't happen to others? Connected to that family property was maybe six taxpayers and regularly their names were published and they would say they don't own the property. It wasn't until you listened to me and helped me take the steps to remedy my situation. How do we take steps to guarantee the list is valid? There were six taxpayers that were listed delinquent in this situation. How do we make sure the list is valid? How do we make sure the 17,000 are delinquent property owners?

Mr. Camacho: One way is publishing the list. A lot of taxpayers, once the list goes out, they communicate with us and a lot of them would say they no longer have the property and that they have sold the property two years ago. It is something that needs to be corrected between Land Management and our department. There are others that say they have been receiving notice from our department and were only assessed for the building. These are things we need to communicate with the taxpayer; that what they paid only included the building and not the property. The property assessment didn't go out because it wasn't under their name, it was under the previous taxpayer's name. Those are the things we correct and we do it by publication. This is to communicate with the taxpayer and if there are any problems, we tackle them.

Senator Yamashita: What I am asking Mr. Chair is that this did happen in this particular case and for some reason they had refused to take the Yamashita name off this list. I want to know how to strengthen the communication between Land Management, the courts and your system. Or what I may be suggesting is as you look to see how we can better collect this monies when this type of situation has occurred and is occurring, there should be mechanisms in place that this is a valid list. That is what I am saying. My dad was trying to get our name off the list but it just kept getting published to the point that the family was actually very disgusted. It's not good to see your name on the list. We have got to make sure this list is valid. They paid lots of money to go to court and they lost all of that money and the property and then we were deemed delinquent. You helped me. The people in that unit I know were over taxed and over stressed and I suppose they do the best they can but the validity of the list is very crucial.

Chairman Pangelinan: I think how you strengthen that is - I hate to say it - by regular oversight by the Legislature so you allow for public input for things like this when people have tried to work with the departments and it hasn't gotten done. Then we are able to work through the process through the Legislature and as you found out, you're lucky you are a senator [referring to Senator Yamashita] and you intervened, not as a Senator as a citizen, and you had that help and the department listened to you.

I think, with regular communication between the oversight chairs that things like this get responded to and processed a little quicker. The department does its best but as you said resources are limited and priorities get shifted because of the day-to-day requirement. I think that when there is an outside opportunity for intervention that helps reset and redial those priorities. That is what I have found the Legislature's role is in this process - to help resolve those issues that become persistent.

This concludes the testimony on Bill No. 101-32. There being no additional individuals to present any additional testimony, this Committee will continue to remain open for the acceptance of any additional information or public testimony on the bill discussed. You can submit those testimonies to my office directly on Soledad Avenue, as well as the Guam Legislature or through any of the electronic processes either email at office@senbenp.com or through our website at www.senbenp.com.

This hearing is hereby adjourned


III. FINDINGS & RECOMMENDATIONS

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land, hereby reports Bill No. 101-32 (LS) with the recommendation *To Report Out Only.*

I MINA TRENTAI DOS NA LIHESLATURAN GUÅHAN
2013 (FIRST) Regular Session

Bill No. 101-32 (LS)

Introduced by:

Michael F.Q. San Nicolas 

AN ACT TO AMEND §24204 OF ARTICLE 2, CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED; RELATIVE TO REDUCING THE STATUTE OF LIMITATIONS ON THE COLLECTION OF REAL PROPERTY TAX DUE TO THE GOVERNMENT OF GUAM FROM THIRTY (30) YEARS TO TEN (10) YEARS.

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

2 **Section 1. Short Title.** This Act *shall* be cited as the “Responsible
3 Real Property Tax Statute of Limitations Act.”

4 **Section 2. Legislative Findings and Intent.** *I Liheslaturan Guåhan*
5 finds that the thirty (30) year statute of limitations on Guam’s Real
6 Property Tax was established as part of the general enactment of the Real
7 Property Tax, signed into law by Governor Carlton Skinner on Wednesday,
8 August 29, 1951, as Public Law 1-32.

9 *I Liheslatura* finds that some members of the community have been
10 informed of tax assessments that extend to the thirty (30) year statute of
11 limitations of the tax. This poses a problem because it would be difficult
12 for an individual to prove that the tax had been duly paid up to thirty (30)

1 years prior. Further, if the tax record from up to thirty (30) years ago is in
2 error, and the taxpayer does not have records, then it would be an injustice
3 to make a taxpayer bear the burden of the government's mistake. It is
4 overly burdensome on the individual taxpayer to expect that property tax
5 records *shall* be maintained for thirty (30) years.

6 *I Liheslaturan Guåhan* further finds that the taxes which are
7 administered by the Department of Revenue and Taxation under the
8 United States Internal Revenue Code, pursuant to §1421(i) of the Organic
9 Act of Guam, have a statute of limitations of ten (10) years.

10 In the interest of property owners, *I Liheslatura* finds that the statute
11 of limitations on the Real Property Tax should reflect the ten (10) year
12 statute of limitations of the mirror Internal Revenue Code.

13 It is therefore the intent of *I Liheslatura* that the statute of limitations
14 on the Real Property Tax be reduced to ten (10) years, which is consistent
15 with other taxes administered by the Department of Revenue and Taxation,
16 pursuant to the Internal Revenue Code.

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

20 **"§ 24204. Same: Removal.**

21 After ten (10) ~~thirty (30)~~ years succeeding the time, heretofore or
22 hereafter, when any tax becomes a lien, *if* the lien has not been otherwise

1 removed, then the lien ceases to exist and the tax is conclusively presumed
2 to have been paid. The tax collector *shall* mark the tax paid in the records."

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



Mina'trentai Dos na Liheslaturan Guahan
32nd GUAM LEGISLATURE

Senator Vicente "ben" Cabrera Pangelinan

**COMMITTEE ON APPROPRIATIONS, PUBLIC DEBT, LEGAL AFFAIRS, RETIREMENT,
PUBLIC PARKS, RECREATION, HISTORIC PRESERVATION AND LAND**

Tuesday June 7, 2013

Bill No. 101

SIGN UP SHEET

NAME	ADDRESS	PHONE	EMAIL	WRITTEN	ORAL	SUPPORT	
						Yes	No
John Camacho				✓	✓		No

324 W. Soledad Ave. Hagatna, Guam 96910
Ph. 473-4236 Fax. 473-4238
Email: senbenp@guam.net



Dipåtamenton Kontribusion yan Adu'ána

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

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

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

June 4, 2013

Senator Vicente C. Pangelinan

Chairman

Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation and Land


RE: BILL NO. 101-32(LS): AN ACT TO AMEND §24204 OF ARTICLE 2, CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED; RELATIVE TO REDUCING THE STATUTE OF LIMITATIONS ON THE COLLECTION OF REAL PROPERTY TAX DUE TO THE GOVERNMENT OF GUAM FROM THIRTY (30) YEARS TO TEN (10) YEARS.

Buenas Yan Saludas:

The Department of Revenue & Taxation (DRT) hereby submits written testimony in opposition to Bill No. 101-32(LS). While understanding the burden that taxpayers feel regarding record keeping to prove property tax payments, many property accounts with delinquencies over ten years include those with undivided interest, ownership issues, and land-rich but cash challenged property owners. Some properties have gone decades before heirs can close probates or sell properties and then pay outstanding property taxes. DRT believes that if this were to become law, real property tax administration would require an aggressive change leading DRT to immediately pursue tax deeding and auctioning of many properties because of the new collection limitations. Furthermore, passage would also result in the abatement of over \$17,000,000 in taxes, interest and fees that the Government of Guam could instead use to aid its cash flow situation.

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

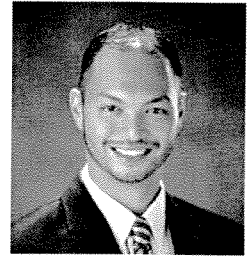
Senseramente,


JOHN P. CAMACHO
Director



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



June 4, 2013

TO: Senator Vicente C. Pangelinan
Chairman
Committee on Appropriations, Public Debt,
Legal Affairs, Retirement, Public Parks,
Recreation, Historic Preservation, and Land

FROM: Senator Michael F.Q. San Nicolas

Subject: **Sponsor's Statement on Bill No. 101-32 (LS)**

Dear Chairman Pangelinan,

Håfa adai! This Bill is about fairness to our property owners when it comes to taxes. All of our other taxes on the island have a lower statute of limitations, ranging from 7 to 10 years. The 30 year statute of limitations for property owners is grossly unfair when compared to all other tax bases.

Additionally, the 30 year statute of limitations creates an undue burden on property owners, particularly those who pay their taxes but are unable to retain records for such a long period of time. Receipts degrade over time, making them illegible and unenforceable. Records get lost when people move, when disaster strikes, or when people pass away. A 30 year time period only invites the opportunity for errors in the Department of Revenue and Tax to burden our property taxpayers.

Furthermore, assuming that the laws are followed and unpaid property taxes result in properties being encumbered, there could be many residential and commercial properties out there that are viable for development but tied down. This is especially tragic for those property owners who have paid their property taxes but are unable to provide proof, leaving them stuck with a huge tax bill, and encumbered property that they cannot sell or improve.

Reducing the statute of limitations on property taxes will bring this tax base into the fair 10 year range of all of our other taxes that mirror the federal tax code. It will streamline the work of the Department of Revenue and Taxation to go out and enforce tax collections on alleged non-payers that SHOULD have their receipts as recourse. Most importantly, it will remove an undue burden on our people to maintain records for 30 years – records that are at risk of degrading, being lost, or destroyed at no malicious fault of our people.

On reduction of Property Tax Statute of Limitations:

This Bill is about fairness to our property owners when it comes to taxes. All of our other taxes on the island have a lower statute of limitations, ranging from 7 to 10 years. The 30 year statute of limitations for property owners is grossly unfair when compared to all other tax bases.

Additionally, the 30 year statute of limitations creates an undue burden on property owners, particularly those who pay their taxes but are unable to retain records for such a long period of time. Receipts degrade over time, making them illegible and unenforceable. Records get lost when people move, when disaster strikes, or when people pass away. A 30 year time period only invites the opportunity for errors in the Department of Revenue and Tax to burden our property taxpayers.

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On increasing the Business Privilege Tax Statute of Limitations:

In line with the philosophy of fairness to all taxpayers, the BPT statute of limitations should be increased from 7 years to 10 years, so that it is in line with the statute of limitations for all taxes that mirror the federal code and for the proposed timeframe for property taxes.

Business Privilege Taxes are derived from gross receipts, which means that the tax is only applied when a billing is assessed for a sale or service provided. Unlike income tax that could potentially have a year-end tax bill that is beyond the individual's ability to pay, the monies to pay business privilege taxes should ALWAYS be available, because no tax would be generated without the gross sale. Furthering this is the schedule of payments for Business Privilege Taxes, which are due on a monthly basis, making the accounting and payment of these taxes aligned with the flow of gross revenue.

We have many honorable businesses on this island who pay their taxes on time and receive their business licenses justly. The failure of the Department of Revenue and Taxation to collect BPT and thereafter allow only 7 years to pass for the non-payer to escape taxes is grossly unfair to our just and honorable taxpaying businesses.

Increasing the statute of limitations on BPT will provide a fair statute of limitations standard for all of our tax bases. It will enable the Department of Revenue and Taxation to collect from those companies that are getting away with not paying what they owe. Accounting for the people's money and making sure that it is collectible is vital for the provision of quality services that our people deserve.



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

Senator
Vicente (Ben) C. Pangelinan
Member

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

May 29, 2013

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 waiver for the bill numbers listed below.
Please note that the fiscal notes, or waivers, are issued on the bills as introduced.

FISCAL NOTE:

Bill No. 101-32(LS)

WAIVER:

Bill No. 100-32(LS)

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'!

2013 MAY 31 AM 8:43

Bureau of Budget & Management Research
Fiscal Note of Bill No. 101-32 (LS)

AN ACT TO AMEND §24204 OF ARTICLE 2, CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED; RELATIVE TO REDUCING THE STATUTE OF LIMITATIONS ON THE COLLECTION OF REAL PROPERTY TAX DUE TO THE GOVERNMENT OF GUAM FROM THIRTY (30) YEARS TO TEN (10) YEARS.

Department/Agency Appropriation Information

Dept./Agency Affected: Department of Revenue & Taxation	Dept./Agency Head: John P. Camacho
Department's General Fund (GF) appropriation(s) to date:	9,164,180
Department's Other Fund (Specify) appropriation(s) to date: Tax Collection Enhancement Fund (\$686,717) / Better Public Service Fund (\$1,390,554)	2,077,271
Total Department/Agency Appropriation(s) to date:	\$11,241,451

Fund Source Information of Proposed Appropriation

	General Fund:	(Specify Special Fund):	Total:
FY 2012 Unreserved Fund Balance ¹		\$0	\$0
FY 2013 Adopted Revenues	\$561,985,725	\$0	\$561,985,725
FY 2013 Appro. (P.L. 31-233)	(\$548,971,874)	\$0	(\$548,971,874)
Sub-total:	\$13,013,851	\$0	\$13,013,851
Less appropriation in Bill	\$0	\$0	\$0
Total:	\$13,013,851	\$0	\$13,013,851

Estimated Fiscal Impact of Bill

	One Full Fiscal Year	For Remainder of FY 2013 (if applicable)	FY 2014	FY 2015	FY 2016	FY 2017
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
(Specify Special Fund)	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0

1. Does the bill contain "revenue generating" provisions? / / Yes / x / No
 If Yes, see attachment
2. 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
3. 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
4. Will the enactment of this Bill require new physical facilities? / / Yes / x / No
5. Was Fiscal Note coordinated with the affected dept/agency? If no, indicate reason: / x / Yes / / No
 / / Requested agency comments not received as of the due date / / Other:

Analyst: Michael M. Aflague, B&M Analyst IV Date: 5/29/13 Director: John A. Bios, Director Date: MAY 29 2013

Pursuant to information provided by the Department of Revenue and Taxation, the Government of Guam will lose \$5.2M initially should Bill 101-32 become law (reference attachment).

May 9, 2013

REAL PROPERTY TAX DIVISION
Bill No. 101-32 (LS)

TESTIMONY:

Department of Revenue and Taxation is in opposition of the ten (10) year statute of limitation for property tax collection and, for the following reason;

If the bill is approved, the Government will initially lose an average of \$5.2M in delinquent taxes. To be noted, is that there are commercial and income producing properties that are extremely delinquent and are within the statute (30 years) collection period, the minimum annual amount of at least \$5,000.

ALTERNATIVE RECOMMENDATION:

“§ 24204. Same:Removal

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

REASON:

1. The payment record within the Department of Revenue and Taxation is still accessible and as early as October 1989.
2. If the twenty (20) year statute is approved, the initial decrease in property tax receivable may be only \$1M vs \$5M. And, thereafter an annual decrease of less than \$100,000 to be written off as bad debt.

ADDITIONAL RECOMMENDATIONS TO CHANGES IN THE REAL PROPERTY TAX LAW

“§ 24906. Refunds.

The tax collector shall, ~~with the written approval of the Attorney General~~, authorize the Treasurer of Guam, by certification; refund any taxes, penalties or costs if they were:

- (a) Paid more than once;
- (b) Erroneously or illegally collected;
- (c) Paid on an assessment of improvements which did not exist on the lien date.
- (d) Overpayments that qualify under §24907.1 (PL23-138)

REASON:

Under the existing law, all claims for property tax refund must be transmitted to the Attorney General for disposition (approval or disapproval). The majority of the claim for property tax refund falls under (a), (b) and (c) above. And, prior to transmittal of the tax refund application to the Attorney General, the payment records are scrutinized to ensure that the claim is valid, is within the statute of limitation [three (3) years from date of payment] and, must be signed by the Director of Department of Revenue and Taxation.

Transmitting the documents to the Attorney General is unnecessary process if it is just to confirm that the claim for refund is within the statute and that all documents are attached.



COMMITTEE ON RULES

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Senator
Rory J. Respicio
CHAIRPERSON
MAJORITY LEADER

May 2, 2013

Senator
Thomas C. Ada
VICE CHAIRPERSON
ASSISTANT MAJORITY LEADER

MEMORANDUM

Senator
Vicente (Ben) C. Pangelinan
Member

To: Rennae Meno
Clerk of the Legislature

Attorney Therese M. Terlaje
Legislative Legal Counsel

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

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

Senator
Dennis G. Rodriguez, Jr.
Member

Subject: Referral of Bill No. 101-32(LS)

Vice-Speaker
Benjamin J.F. Cruz
Member

As the Chairperson of the Committee on Rules, I am forwarding my referral of **Bill No. 101-32(LS)**.

Legislative Secretary
Tina Rose Muña Barnes
Member

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

Senator
Frank Blas Aguon, Jr.
Member

Senator
Michael F.Q. San Nicolas
Member

Senator
V. Anthony Ada
Member
MINORITY LEADER

Senator
Aline Yamashita
Member

I Mina'Trentai Dos Na Liheslaturan Guahan
Bill Log Sheet

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES
101-32 (LS)	Michael F.Q. San Nicolas	AN ACT TOAMEND §24204 OF ARTICLE 2, CHAPTER 24,TITLE 11, GUAM CODE ANNOTATED; RELATIVE TO REDUCING THE STATUTE OF LIMITATIONS ON THE COLLECTION OF REAL PROPERTY TAXDUE TO THE GOVERNMENT OF GUAM FROM THIRTY (30) YEARS TO TEN (10) YEARS.	5/2/13 2:14p.m.	5/2/13	Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land			



Lisa Dames <cipo@guamlegislature.org>

Public Hearing - First Notice

Lisa Dames <cipo@guamlegislature.org>

Tue, May 28, 2013 at 12:18 PM

To: PHrg Notice <phnotice@guamlegislature.org>

Hafa Adai,

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land will conduct a public hearing beginning at **2:00pm on Tuesday, June 4, 2013** at the Guam Legislature's Public Hearing Room.

The following is the agenda:

Bill No. 85-32 (COR) – Introduced by Senator Vicente Pangelinan - An Act to prohibit the use of government funds for the appeal of Civil Case 1:11-CV-00008, Rea Mializa O. Paeste, et al. v. Government of Guam and Eddie Baza Calvo, Benita Manglona, and John Camacho in their official capacities and to add a new Subsection (i) to Section 30109, Chapter 30 of Title 5 Guam Code Annotated.

Bill No. 101-32 (LS) – Introduced by Senator Michael San Nicolas - An Act to Amend §24204 of Article 2, Chapter 24, Title 11, Guam Code Annotated; Relative to reducing the statute of limitations on the collection of Real Property Tax due to the Government of Guam from thirty (30) years to ten (10) years.

Bill No. 109-32 COR) – Introduced By Senator Michael San Nicolas - An Act to Amend §26205 of Article 2, Chapter 26, Title 11, Guam Code Annotated, Relative to Increasing the Statute of Limitations on the Collection of Unpaid Business Privilege Tax to Ten (10) Years.

Yanggen un nisisita espesiât na setbisio put fabot âgang i Ifisinan Senadot ben pangelinan gi 473- Yanggen un nisisita espesiât na setbision, put fabot âgang i Ifisinan Sinadot Vicente (ben) Cabrera Pangelinan gi 473-4236/7. Yanggen un nisisita kopian i priniponi siha ginen este na tareha, hâlom gi i uepsait i Liheslaturan Guâhan gi www.guamlegislature.com Yanggen para un na'hâlom testigu-mu, chule' para i ifisinan-mâmi gi 324 West Soledad Avenue gi iya Hagâtña, pat guatto gi i Kuatton Katta gi i Liheslatura, pat faks gi 473-4238, patsino imel gi office@senbenp.com Este na nutisiu inapâsi nu i fendon gubetnamento.

If you require any special accommodations, auxiliary aids or other special services or for further information, please call the Office of Senator Vicente (ben) Cabrera Pangelinan at 473-4236/7. For copies of any of the Bills listed on this agenda, you may log on to the Guam Legislature's website at www.guamlegislature.com Testimonies may be submitted directly to our office at 324 West Soledad Avenue in Hagâtña or at the Mail Room of the Guam Legislature, via fax at 473-4238, or via email at office@senbenp.com

To view the bill, please place your curser over the bill number on either the letter to the Senators or the agenda. Thank you.

--
Lisa Dames
Chief of Staff

I MINA'TRENTAI DOS NA LIHESLATURAN GUAHAN

Senator Vicente (ben) Cabrera Pangelinan

Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land.



I Mina'trentai Dos na Liheslaturan Guåhan

Senator Vicente (ben) Cabrera Pangelinan (D)

May 28, 2013

Memorandum

To: All Senators

From: Senator Vicente (ben) Cabrera Pangelinan

Re: Public Hearing – FIRST NOTICE

Chairman
Committee on Appropriations,
Public Debt, Legal Affairs,
Retirement, Public Parks,
Recreation, Historic Preservation
and Land

Member
Committee on Education,
Public Libraries
and Women's Affairs

Member
Committee on General
Government Operations and
Cultural Affairs

Member
Committee on Municipal
Affairs, Tourism, Housing and
Hagåtña Restoration and
Development Authority

Member
Committee on Health &
Human Services, Health
Insurance Reform, Economic
Development and Senior
Citizens

Member
Committee on Aviation, Ground
Transportation, Regulatory
Concerns and Future
Generations

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land will conduct a public hearing beginning at **2:00m on Tuesday, June 4, 2013** at the Guam Legislature's Public Hearing Room.

The following is the agenda:

Priniponi Siha: **(Bills)**

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Lisa Dames <cipo@guamlegislature.org>

Public Hearing - First Notice

Lisa Dames <cipo@guamlegislature.org>

Tue, May 28, 2013 at 12:16 PM

To: news@k57.com, news@guampdn.com, Sabrina Salas <sabrina@kuam.com>, Jason Salas <jason@kuam.com>, Mindy Aguon <mindy@kuam.com>, nick@kuam.com, Ken Quintanilla <kenq@kuam.com>, Krystal Paco <krystal@kuam.com>, Josh Tyquiengco <jtyquiengco@k57.com>, clynt@k57.com, Betsy Brown <betsy@k57.com>, Kevin Kerrigan <kevin@k57.com>, gerry@mvguam.com, Jon Anderson <editor@mvguam.com>, joy@mvguam.com, louella@mvguam.com, rgibson@k57.com, ALICIA PEREZ <aliciaperez69@hotmail.com>, Alicia Perez <perezksto@gmail.com>, Gaynor Daleno <gdumat-ol@guampdn.com>, slimtiaco@guampdn.com, Oyaol Ngirairiki <odngirairiki@guampdn.com>, Jerick Sablan <jpsablan@guampdn.com>, life@guampdn.com

Hafa Adai,

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land will conduct a public hearing beginning at **2:00pm on Tuesday, June 4, 2013** at the Guam Legislature's Public Hearing Room.

The following is the agenda:

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To view the bill on the attached agenda, move your curser over the bill. Thanks,

Lisa Dames
Chief of Staff



Lisa Dames <cipo@guamlegislature.org>

Public Hearing - Second Notice

Lisa Dames <cipo@guamlegislature.org>
To: PHrg Notice <phnotice@guamlegislature.org>

Fri, May 31, 2013 at 9:55 AM

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Lisa Dames
Chief of Staff

I MINA'TRENTAI DOS NA LIHESLATURAN GUAHAN

Senator Vicente (ben) Cabrera Pangelinan

Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land.

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2 attachments



Agenda June 4.pdf
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I Mina'trentai Dos na Liheslaturan Guåhan

Senator Vicente (ben) Cabrera Pangelinan (D)

May 28, 2013

Memorandum

To: All Senators

From: Senator Vicente (ben) Cabrera Pangelinan

Re: Public Hearing – SECOND NOTICE

Chairman
Committee on Appropriations,
Public Debt, Legal Affairs,
Retirement, Public Parks,
Recreation, Historic Preservation
and Land

Member
Committee on Education,
Public Libraries
and Women's Affairs

Member
Committee on General
Government Operations and
Cultural Affairs

Member
Committee on Municipal
Affairs, Tourism, Housing and
Hagåtña Restoration and
Development Authority

Member
Committee on Health &
Human Services, Health
Insurance Reform, Economic
Development and Senior
Citizens

Member
Committee on Aviation, Ground
Transportation, Regulatory
Concerns and Future
Generations

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Lisa Dames <cipo@guamlegislature.org>

Public Hearing - Second Notice

Lisa Dames <cipo@guamlegislature.org>

Fri, May 31, 2013 at 9:57 AM

To: news@k57.com, news@guampdn.com, Sabrina Salas <sabrina@kuam.com>, Jason Salas <jason@kuam.com>, Mindy Aguon <mindy@kuam.com>, nick@kuam.com, Ken Quintanilla <kenq@kuam.com>, Krystal Paco <krystal@kuam.com>, Josh Tyquiengco <jtyquiengco@k57.com>, clynt@k57.com, Betsy Brown <betsy@k57.com>, Kevin Kerrigan <kevin@k57.com>, Jon Anderson <editor@mvguam.com>, gerry@mvguam.com, frank@mvguam.com, louella@mvguam.com, rgibson@k57.com, ALICIA PEREZ <aliciaperez69@hotmail.com>, Alicia Perez <perezksto@gmail.com>, Gaynor Daleno <gdumat-ol@guampdn.com>, slimtiaco@guampdn.com, Oyaol Ngirairikl <odngirairikl@guampdn.com>, Jerick Sablan <jpsablan@guampdn.com>, life@guampdn.com

Hafa Adai,

The Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land will conduct a public hearing beginning at **2:00pm on Tuesday, June 4, 2013** at the Guam Legislature's Public Hearing Room.

The following is the agenda:

Bill No. 85-32 (COR) – Introduced by Senator Vicente Pangelinan - An Act to prohibit the use of government funds for the appeal of Civil Case 1:11-CV-00008, Rea Mializa O. Paeste, et al. v. Government of Guam and Eddie Baza Calvo, Benita Manglona, and John Camacho in their official capacities and to add a new Subsection (i) to Section 30109, Chapter 30 of Title 5 Guam Code Annotated.

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To view the bill on the attached agenda, move your curser over the bill. Thanks,

--

Lisa Dames

Chief of Staff

I MINA'TRENTAI DOS NA LIHESLATURAN GUAHAN

Senator Vicente (ben) Cabrera Pangelinan

Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public
Parks, Recreation, Historic Preservation, and Land.

(671) 473-4236 (office)

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I Mina'trentai Dos na Liheslaturan Guåhan

32nd GUAM LEGISLATURE

Senator Vicente (ben) Cabrera Pangelinan

Committee on Appropriations, Public Debt, Legal Affairs, Retirement, Public Parks, Recreation, Historic Preservation, and Land

**INEKUNGOK PUPBLEKO
(PUBLIC HEARING)**

gi Måttes, gi diha 4 gi Huño, 2013
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Kuåtton Inekungok Pupbleko gi I Liheslaturan Guåhan
(Guam Legislature Public Hearing Room)

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(2:00 PM)

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an extension of the deadline to address the conditions set in the USEPA emission regulations.

GPA General Manager Joaquin Flores said PUC's approval authorizes them to get into contracts so the equipment can be manufactured and shipped to Guam immediately and so GPA can meet the deadline, which has been extended to May 2014.

"We were granted a one-year extension - one year that takes us through May 3rd of 2014. The compressed time is critical because we need to purchase a

said.

PUC legal counsel Frederick Horecky confirmed the commissioners have approved GPA's request. However, he said additional compliance-related costs may be forwarded to PUC in the future given the number of requirements necessary to bring the units into compliance with USEPA smokestack rules.

Horecky also said GPA has hired an environmental specialist to assist them in selecting the company who will provide the equipment for the unit upgrades.



I Mina'trentai Dos na Liheslaturan Guahan
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by the court-appointed receiver representative, David L. Manning, during the May 21 status conference.

Manning said there are ongoing bidding and contracting activities, and disclosing the cost could harm the competitive bid process.

The receiver's request was granted by Chief Judge Frances Tydingco-Gatewood who recognized the importance of sealing the records until all projects have been successfully bid out and contracts for the consent decree projects are

afford to pay the former Layon landowners.

The \$200 million in Section 30 bonds have a remaining balance of \$45 million and the former landowners told the court it is sufficient to pay them the \$28 million debt for the land used for the Layon Landfill.

However, the federal receiver has opposed this and told the court the remaining bond money is not even enough to cover additional consent decree-related costs, including the estimated \$14 million needed to fully

and the safety enhancement of Route 4 road curbs.

"Payment of the land judgment from the remaining funds would seriously impair the ability of the receiver to complete the closure of Ordot Dump is certain that the government of Guam will need to produce additional capital funds to complete the consent decree projects and pay the judgment," Manning stressed during conference.

He added there is no requirement that the 2009 Section 30 bonds be used to pay the former landowners.

MERGER ADVISORY

To Our Valued Customers, Depositors, Remitters and Creditors:

On behalf of our Board of Directors, Stockholders, Management and Staff, we are pleased to formally announce the merger of **PHILIPPINE NATIONAL BANK (PNB)** and **ALLIED BANKING CORPORATION (ABC)**. The merger between Philippine National Bank and Allied Banking Corporation has been approved by Philippine Banking and other regulatory authorities.

The merged bank will adopt the name "**PHILIPPINE NATIONAL BANK**" and will become the 4th largest private domestic bank in the Philippines in terms of its combined resources and will now have a distribution network of 627 branches and 800 ATMs. In addition, it will have the widest international footprint spanning throughout Asia, Europe, Middle East and North America.

Should you have any questions related to this advisory, please do not hesitate to reach our office at any of the contact information provided below:

Guam Branch

Serafin "Sonny" B. Agdagdag
Senior Manager/Branch Head

Angel S. Bautista
Senior Manager/Branch Mktg Officer

Tel Nos. (671) 649-5001

(671) 646-9143

(671) 646-9145

Fax No. (671) 649-5002

Email: agdagdagsb@alliedbank.com.ph
abcguam@kuentos.guam.net

We appreciate your support and understanding during our transitional process. We value our partnership and look forward to deepening our relationship in the years ahead.

Thank you for your trust and confidence



PNB



ALLIED BANK



I Mina'trentai Dos na Liheslaturan Guåhan
32nd GUAM LEGISLATURE
Senator Vicente (ben) Cabrera Pangelinan
Committee on Appropriations, Public Debt, Legal Affairs,
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TUESDAY, MAY 28, 2013 - MARIANAS VARIETY GUAM EDITION



I Mina'trentai Dos na Liheslaturan Guåhan
32nd GUAM LEGISLATURE Senator Vicente (ben) Cabrera Pangelinan
Committee on Appropriations, Public Debt, Legal Affairs,
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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

Senator
Vicente (Ben) C. Pangelinan
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Frank Blas Aguon, Jr.
Member

Senator
Michael F.Q. San Nicolas
Member

Senator
V. Anthony Ada
Member
MINORITY LEADER

Senator
Aline Yamashita
Member

May 29, 2013

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 waiver for the bill numbers listed below.
Please note that the fiscal notes, or waivers, are issued on the bills as introduced.

FISCAL NOTE:

Bill No. 101-32(LS)

WAIVER:

Bill No. 100-32(LS)

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'!

2013 MAY 31 AM 8:43

Bureau of Budget & Management Research
Fiscal Note of Bill No. 101-32 (LS)

AN ACT TO AMEND §24204 OF ARTICLE 2, CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED; RELATIVE TO REDUCING THE STATUTE OF LIMITATIONS ON THE COLLECTION OF REAL PROPERTY TAX DUE TO THE GOVERNMENT OF GUAM FROM THIRTY (30) YEARS TO TEN (10) YEARS.

Department/Agency Appropriation Information

Dept./Agency Affected: Department of Revenue & Taxation	Dept./Agency Head: John P. Camacho
Department's General Fund (GF) appropriation(s) to date:	9,164,180
Department's Other Fund (Specify) appropriation(s) to date: Tax Collection Enhancement Fund (\$686,717) / Better Public Service Fund (\$1,390,554)	2,077,271
Total Department/Agency Appropriation(s) to date:	\$11,241,451

Fund Source Information of Proposed Appropriation

	General Fund:	(Specify Special Fund):	Total:
FY 2012 Unreserved Fund Balance ¹		\$0	\$0
FY 2013 Adopted Revenues	\$561,985,725	\$0	\$561,985,725
FY 2013 Appro. (P.L. 31-233)	(\$548,971,874)	\$0	(\$548,971,874)
Sub-total:	\$13,013,851	\$0	\$13,013,851
Less appropriation in Bill	\$0	\$0	\$0
Total:	\$13,013,851	\$0	\$13,013,851

Estimated Fiscal Impact of Bill

	One Full Fiscal Year	For Remainder of FY 2013 (if applicable)	FY 2014	FY 2015	FY 2016	FY 2017
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
(Specify Special Fund)	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0

1. Does the bill contain "revenue generating" provisions? / / Yes / x/ No
 If Yes, see attachment
2. 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
3. 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
4. Will the enactment of this Bill require new physical facilities? / / Yes / x/ No
5. Was Fiscal Note coordinated with the affected dept/agency? If no, indicate reason: / x/ Yes / / No
 / / Requested agency comments not received as of the due date / / Other:

Analyst: Michael M. Aflague, B&M Analyst IV Date: 5/24/13 Director: John A. Bios, Director Date: MAY 29 2013

Pursuant to information provided by the Department of Revenue and Taxation, the Government of Guam will lose \$5.2M initially should Bill 101-32 become law (reference attachment).

May 9, 2013

REAL PROPERTY TAX DIVISION
Bill No. 101-32 (LS)

TESTIMONY:

Department of Revenue and Taxation is in opposition of the ten (10) year statute of limitation for property tax collection and, for the following reason;

If the bill is approved, the Government will initially lose an average of \$5.2M in delinquent taxes. To be noted, is that there are commercial and income producing properties that are extremely delinquent and are within the statute (30 years) collection period, the minimum annual amount of at least \$5,000.

ALTERNATIVE RECOMMENDATION:

“§ 24204. Same:Removal

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

REASON:

1. The payment record within the Department of Revenue and Taxation is still accessible and as early as October 1989.
2. If the twenty (20) year statute is approved, the initial decrease in property tax receivable may be only \$1M vs \$5M. And, thereafter an annual decrease of less than \$100,000 to be written off as bad debt.

ADDITIONAL RECOMMENDATIONS TO CHANGES IN THE REAL PROPERTY TAX LAW

“§ 24906. Refunds.

The tax collector shall, ~~with the written approval of the Attorney General~~, authorize the Treasurer of Guam, by certification; refund any taxes, penalties or costs if they were:

- (a) Paid more than once;
- (b) Erroneously or illegally collected;
- (c) Paid on an assessment of improvements which did not exist on the lien date.
- (d) Overpayments that qualify under §24907.1 (PL23-138)

REASON:

Under the existing law, all claims for property tax refund must be transmitted to the Attorney General for disposition (approval or disapproval). The majority of the claim for property tax refund falls under (a), (b) and (c) above. And, prior to transmittal of the tax refund application to the Attorney General, the payment records are scrutinized to ensure that the claim is valid, is within the statute of limitation [three (3) years from date of payment] and, must be signed by the Director of Department of Revenue and Taxation.

Transmitting the documents to the Attorney General is unnecessary process if it is just to confirm that the claim for refund is within the statute and that all documents are attached.



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Aline Yamashita
Member

May 2, 2013

VIA E-MAIL
john.rios@bbmr.guam.gov

John A. Rios
Director
Bureau of Budget & Management Research
P.O. Box 2950
Hagåtña, Guam 96910

RE: Request for Fiscal Note – Bill No. 101-32(LS)

Hafa Adai Mr. Rios:

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

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

Very Truly Yours,

Senator Rory J. Respicio
Chairperson, Committee on Rules

Attachments (1)

Cc: Clerk of the Legislature

2013 MAY -2 PM 4:17 S

Bill Nos.	Sponsor	Title
101- 32(LS)	Michael F.Q. San Nicolas	AN ACT TO AMEND §24204 OF ARTICLE 2, CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED; RELATIVE TO REDUCING THE STATUTE OF LIMITATIONS ON THE COLLECTION OF REAL PROPERTY TAX DUE TO THE GOVERNMENT OF GUAM FROM THIRTY (30) YEARS TO TEN(10) YEARS.



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Senator
Rory J. Respicio
CHAIRPERSON
MAJORITY LEADER

May 2, 2013

Senator
Thomas C. Ada
VICE CHAIRPERSON
ASSISTANT MAJORITY LEADER

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Vicente (Ben) C. Pangelinan
Member

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

MEMORANDUM

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

Attorney Therese M. Terlaje
Legislative Legal Counsel

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

Subject: **Referral of Bill No. 101-32(LS)**

As the Chairperson of the Committee on Rules, I am forwarding my referral of **Bill No. 101-32(LS)**.

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
2013 (FIRST) Regular Session

Bill No. 101-32 (LS)

Introduced by:

Michael F.Q. San Nicolas

AN ACT TO AMEND §24204 OF ARTICLE 2, CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED; RELATIVE TO REDUCING THE STATUTE OF LIMITATIONS ON THE COLLECTION OF REAL PROPERTY TAX DUE TO THE GOVERNMENT OF GUAM FROM THIRTY (30) YEARS TO TEN (10) YEARS.

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Short Title. This Act *shall* be cited as the “Responsible Real Property Tax Statute of Limitations Act.”

Section 2. Legislative Findings and Intent. *I Liheslaturan Guåhan* finds that the thirty (30) year statute of limitations on Guam’s Real Property Tax was established as part of the general enactment of the Real Property Tax, signed into law by Governor Carlton Skinner on Wednesday, August 29, 1951, as Public Law 1-32.

I Liheslatura finds that some members of the community have been informed of tax assessments that extend to the thirty (30) year statute of limitations of the tax. This poses a problem because it would be difficult for an individual to prove that the tax had been duly paid up to thirty (30)

1 years prior. Further, if the tax record from up to thirty (30) years ago is in
2 error, and the taxpayer does not have records, then it would be an injustice
3 to make a taxpayer bear the burden of the government's mistake. It is
4 overly burdensome on the individual taxpayer to expect that property tax
5 records *shall* be maintained for thirty (30) years.

6 *I Liheslaturan Guåhan* further finds that the taxes which are
7 administered by the Department of Revenue and Taxation under the
8 United States Internal Revenue Code, pursuant to §1421(i) of the Organic
9 Act of Guam, have a statute of limitations of ten (10) years.

10 In the interest of property owners, *I Liheslatura* finds that the statute
11 of limitations on the Real Property Tax should reflect the ten (10) year
12 statute of limitations of the mirror Internal Revenue Code.

13 It is therefore the intent of *I Liheslatura* that the statute of limitations
14 on the Real Property Tax be reduced to ten (10) years, which is consistent
15 with other taxes administered by the Department of Revenue and Taxation,
16 pursuant to the Internal Revenue Code.

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

20 **"§ 24204. Same: Removal.**

21 After ten (10) ~~thirty (30)~~ years succeeding the time, heretofore or
22 hereafter, when any tax becomes a lien, *if* the lien has not been otherwise

1 removed, then the lien ceases to exist and the tax *is* conclusively presumed
2 to have been paid. The tax collector *shall* mark the tax paid in the records.”

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