

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

Bill No. 413-32 (LS)

Introduced by:

MICHAEL T. LIMTIACO 

**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.**

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1           **BE IT ENACTED BY THE PEOPLE OF GUAM:**  
2           **Section 1. Real Property Tax Exemption Filing Deadline Extension.**  
3           For tax year 2014, notwithstanding any other provision of law, rule, or regulation  
4           to the contrary, residents of Guam who qualify for reduced tax rates pursuant to 11  
5           GCA §§24110, 24112, 24401, and 24402 as of March 15, 2014, and who have not  
6           already availed themselves of permanent exemptions, may file with the assessor's  
7           office on or before December 31, 2014. Any application for reduced tax rates filed  
8           after March 15, 2013 and on or before December 31, 2014 pursuant to the  
9           provisions affected by this Section *shall* be effective as though it were filed on or

1 before March 15, 2013, with respect to *both* the rates of tax provided under 11  
2 GCA §24110 or 11 GCA §24112, as applicable, *and* the fixed level of the  
3 valuation of the applicant's residential property pursuant to 11 GCA §24113, for  
4 U.S. citizens who qualify under 11 GCA §§24110 and 24112.

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

7 **"§24109. Failure to Supply Identifying Number.**

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

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

18 **"§24204. Same: Removal.**

19 For tax years prior to 2014, Aafter thirty (30) years succeeding the  
20 time, heretofore ~~or hereafter~~ and for tax years after 2013, after ten (10) years

1 succeeding the time, hereafter, when any tax becomes a lien, if the lien has  
2 not been otherwise removed, then the lien ceases to exist and the tax is  
3 conclusively presumed to have been paid. The tax collector shall mark the  
4 tax paid in the records."

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

9 **Section 5. Extended Administrative Timeline.** Notwithstanding any  
10 other provision of law to the contrary, for the 2014 Real Property Tax Year *only*,  
11 the Preliminary Assessment Roll shall be issued on or before February 2, 2015,  
12 appeals may be filed from February 16, 2015 to March 16, 2015, the Board of  
13 Equalization shall certify the 2014 Assessment Roll on or before March 31, 2015,  
14 the first installment of taxes shall be paid on or before April 20, 2015, the second  
15 installment of taxes shall be paid on or before May 20, 2015, any late payment  
16 shall be subject to the penalties under §§24701 and 24702 of Chapter 24, Title 11,  
17 Guam Code Annotated, and the publication of the delinquent list pursuant to  
18 §§24801 and 24802 of Chapter 24, Title 11, Guam Code Annotated, shall be on or  
19 before June 8, 2015.

1           **Section 6. Public Notice of the Extension of Exemptions Filing**

2   **Deadline.** The Department of Revenue and Taxation shall publish notice of the  
3 extended filing deadline for the exemptions pursuant §1 of this Act not later than  
4 fifteen (15) days following the enactment of this Act in a newspaper of general  
5 circulation and post a copy of such notice at each mayor's office.

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

10          **Section 8.** The Director of the Department of Revenue and Taxation *shall*  
11 be authorized to administratively take action to collect and resolve delinquent  
12 property taxes.

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