

EDDIE BAZA CALVO

Governor

RAY TENORIO
Lieutenant Governor

Office of the Governor of Guam.

DEC 3 1 2014

Honorable Judith T. Won Pat, Ed.D. Speaker I Mina'trentai Dos Na Liheslaturan Guåhan 155 Hesler Street Hagåtña, Guam 96910 33-15-4021

Office of the Speaker Judith F. Won Pat, Ed.D.

Recover By.

RI SANCHEZ MYA

Dear Madame Speaker:

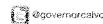
Transmitted herewith is Bill No. 413-32 (LS) "A AN ACT TO ADD A NEW § 24109 TO ARTICLE 1, AND AMEND § 24204 OF ARTICLE 2, BOTH OF CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO EXTENDING THE DEADLINE FOR REAL PROPERTY TAX (RPT) EXEMPTIONS; TO AUTHORIZING THE USE OF TAXPAYER IDENTIFICATION NUMBER FOR RPT; AND TO REDUCING THE STATUTE OF LIMITATIONS ON THE COLLECTION OF RPT" which I signed into law on December 29, 2014 as Public Law 32-218.

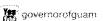
Senseramente,

EDDIE BAZA CALVO

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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. 413-32 (LS), "AN ACT TO ADD A NEW § 24109 TO ARTICLE 1, AND AMEND § 24204 OF ARTICLE 2, BOTH 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," was on the 19th day of December, 2014, duly and regularly passed.

Judith T. Won Pat, Ed.D. Speaker Tina Rose Muña Barnes Legislative Secretary This Act was received by I Maga'lahen Guåhan this Zalay of Dec. 2014, at o'clock Assistant Staff Officer Maga'lahi's Office APPROVED: EDWARD J.B. CALVO I Maga'lahen Guåhan DEC 2 9 2014 Date:

Public Law No. 32-218

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

Bill No. 413-32 (LS)

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

Introduced by:

1

Michael T. Limtiaco

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

AN ACT TO ADD A NEW § 24109 TO ARTICLE 1, AND AMEND § 24204 OF ARTICLE 2, BOTH OF CHAPTER 24, TITLE 11, GUAM CODE ANNOTATED, RELATIVE **EXTENDING** THE **DEADLINE** FOR REAL TAX **PROPERTY** (RPT) **EXEMPTIONS:** TO AUTHORIZING THE USE **OF** THE TAXPAYER IDENTIFICATION NUMBER FOR RPT; AND REDUCING THE STATUTE OF LIMITATIONS ON THE COLLECTION OF RPT.

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

- 1 GCA §§ 24110, 24112, 24401, and 24402 as of March 15, 2014, and who have not
- 2 already availed themselves of permanent exemptions, may file with the assessor's
- 3 office on or before January 23, 2015. Any application for reduced tax rates filed
- 4 after March 15, 2013 and on or before January 23, 2015, pursuant to the provisions
- 5 affected by this Section, shall be effective as though it were filed on or before
- 6 March 15, 2013, with respect to both the rates of tax provided under 11 GCA
- 7 §24110 or 11 GCA §24112, as applicable, and the fixed level of the valuation of
- 8 the applicant's residential property pursuant to 11 GCA §24113, for U.S. citizens
- 9 who qualify under 11 GCA §§24110 and 24112.

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

"§ 24109. Failure to Supply Identifying Number.

Every person required to pay property taxes *shall* provide his taxpayer identification number to the Department. If any person fails to comply with such requirement, such person *shall*, unless it is shown that such failure is due to reasonable cause and not to willful neglect, pay a penalty of One Hundred Dollars (\$100.00) for each failure. The Department may make use of the taxpayer identification number for internal purposes only, to include, but not be limited to, the assessment and collection of taxes. Notwithstanding any provision of law to the contrary, tax returns, tax information, or other tax records pursuant to the administration of the real property tax are not 'returns' or 'return information' for the purposes of United States Code Title 26 §6103, as applied to Guam and are therefore exempt from non-disclosure under that Section. The taxpayer identification number associated with a real property taxpayer *shall not* be disclosed. However, the staff of the Office of Public Accountability, acting in their

official capacity, may review real property tax return or return information for which the taxpayer identification number has *not* been redacted; provided, the review is conducted within the Department. Upon written request by the chairman of the legislative committee of *I Liheslaturan Guåhan* (the Guam Legislature) with jurisdiction over tax matters or the Public Auditor, the Department *shall* furnish any real property tax return or return information specified in such request, *except* that any return or return information *shall* have the taxpayer identification number redacted for all real property taxpayers."

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

"§ 24204. Same: Removal.

For tax years prior to 2014, after thirty (30) years succeeding the time, heretofore and for tax years after 2013, after ten (10) years succeeding the time, 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."

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

Section 5. Extended Administrative Timeline. Notwithstanding any other provision of law to the contrary, for the 2014 Real Property Tax Year *only*, the Preliminary Assessment Roll *shall* be issued on or before February 2, 2015, and appeals may be filed from February 16, 2015 to March 16, 2015. The Board of

- 1 Equalization shall certify the 2014 Assessment Roll on or before March 31, 2015;
- 2 the first installment of taxes shall be paid on or before April 20, 2015; the second
- 3 installment of taxes shall be paid on or before May 20, 2015; and any late payment
- 4 shall be subject to the penalties under §§ 24701 and 24702 of Chapter 24, Title 11,
- 5 Guam Code Annotated. The publication of the delinquent list pursuant to §§ 24801
- 6 and 24802 of Chapter 24, Title 11, Guam Code Annotated, shall be on or before
- 7 June 8, 2015.
- 8 Section 6. Public Notice of the Extension of Exemptions Filing
- 9 **Deadline.** The Department of Revenue and Taxation shall publish a notice of the
- 10 extended filing deadline for the exemptions pursuant to Section 1 of this Act not
- 11 later than fifteen (15) days following the enactment of this Act in a newspaper of
- 12 general circulation, and post a copy of such notice at each Mayor's office.
- 13 Section 7. Any rules and regulations promulgated by the Director of the
- 14 Department of Revenue and Taxation governing the process of the sale of tax sold
- property by operation of law shall be promulgated pursuant to the Administrative
- 16 Adjudication Law.
- 17 Section 8. The Director of the Department of Revenue and Taxation shall
- 18 be authorized to administratively take action to collect and resolve delinquent
- 19 property taxes subject to regulations duly adopted pursuant to the Administrative
- 20 Adjudication Law.
- 21 Section 9. Severability. If any provision of this Act or its application to
- 22 any person or circumstance is found to be invalid or contrary to law, such
- 23 invalidity shall not affect other provisions or applications of this Act which can be
- 24 given effect without the invalid provisions or application, and to this end the
- 25 provisions of this Act *are* severable.