

*I Mina'Trentai Dos Na Liheslaturan Guahan*

**Bill Log Sheet**

<b>BILL NO.</b>	<b>SPONSOR</b>	<b>TITLE</b>	<b>DATE INTRODUCED</b>	<b>DATE REFERRED</b>	<b>CMTE REFERRED</b>	<b>PUBLIC HEARING DATE</b>	<b>DATE COMMITTEE REPORT FILED</b>	<b>FISCAL NOTES</b>
<b>101-32 (LS)</b>	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			



## COMMITTEE ON RULES

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May 2, 2013

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### 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

2013 MAY -2 PM 2:14

Bill No. 101-32(LS)

Introduced by:

Michael F.Q. San Nicolas 

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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.