

OFFICE OF THE GOVERNOR
AGANA, GUAM

EXECUTIVE ORDER NO. 84-12

WHEREAS, the Government of Guam has designated and has utilized portions of real property as public roads or easements; and

WHEREAS, the Department of Revenue and Taxation has imposed, levied and collected real property taxes for property utilized by the Government as public roads or easements; and

WHEREAS, Section 19330 of the Government Code of Guam provides the statutory authority for the exemption from real property taxes all property which is being used for public roads or easements; and

WHEREAS, Section 19328 of the Government Code of Guam vests the authority to the Director of Revenue and Taxation to prescribe such reasonable rules and regulations with the approval of the Governor, not inconsistent with law, for assessment methods and procedures as he may deem necessary for efficient fiscal administration and in the public interest.

NOW, THEREFORE, I, RICARDO J. BORDALLO, Governor of Guam, by virtue of the authority vested in me by the Organic Act and Section 19328 do hereby order as follows:

1. The Director of Revenue and Taxation shall exempt from real property taxes public roads and easements which have been irrevocably offered for dedication to public use by an offer of dedication or a subdivision map recorded in the manner prescribed by Section 13132 of the Government Code;

2. Prior to granting exemption from real property taxes of public roads and easements, the applicant must be subject to the following provisions:

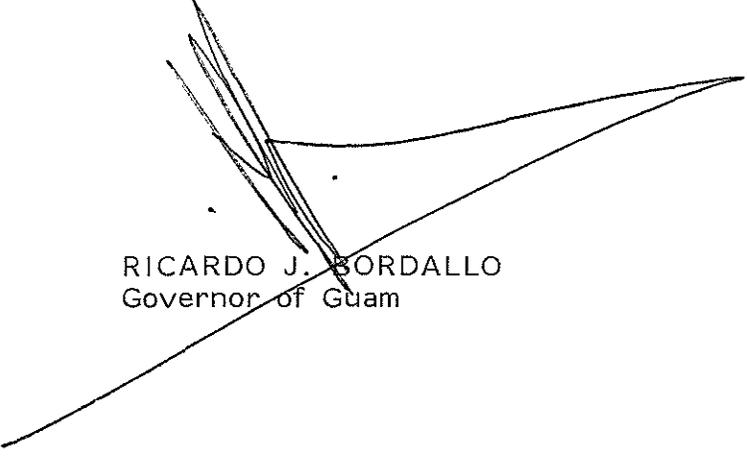
(a) Claim. A claim for exemption must be filed with the assessor listing the property involved, in such form and containing such information as the assessor shall prescribe. No exemption shall be allowed unless the claim therefor is filed on or before the fifteenth (15th) day of March of each year for which the exemption is claimed, except that once a claim is filed it shall have continuing effect as a new claim for the exemption for each subsequent year, unless it is disallowed or voided.

(b) Report of Change. Whenever a person has filed a claim for exemption covering any property, it shall be his duty, in the event he ceases to be the owner, or ceases to occupy the same as his home, or in the event of any change in the facts previously reported in his claim as to the use of the property pertaining to his entitlement to an exemption, to make a report thereof within thirty (30) days after any such event occurs. Such report shall have the effect of voiding the claim for exemption previously filed. The report shall be sufficient if it identifies the property involved and states that the claim for exemption previously filed may be voided. In the event the property comes into the hands of a fiduciary, the fiduciary shall make the report within thirty (30) days after his assumption of fiduciary duties. Any person who is under a duty of making a report under this subsection and who fails to do so within the time required by law, shall be liable personally to a civil penalty, in the amount of twenty-five dollars (\$25.00). In addition to this penalty, real property taxes, including penalties and interest, shall be assessed against the property.

(c) Public roads or easements. A claim for exemption under Section 19330(b) shall include a copy of the recorded offer of dedication or subdivision map by which the property has been irrevocably offered for dedication to public use, information describing past, present and future public use and the location and dimensions of the property, and, if the property is a portion of an assessed parcel, the location and dimensions of such parcel, and the assessee's estimate of the appraised value of the property offered for dedication. To qualify for the Section 19330(b) exemption, it is not necessary that the offer of dedication have been accepted.

3. All departments and agencies to assist the Director of Revenue and Taxation implement the provisions of this Order.

Signed and promulgated at Agana, Guam this 13th day of April, 1984.



RICARDO J. BORDALLO
Governor of Guam

COUNTERSIGNED:



EDWARD D. REYES
Lieutenant Governor of Guam