

DEPARTMENT OF REVENUE & TAXATION REAL PROPERTY TAX DIVISION GOVERNMENT OF GUAM PO BOX 23607 BARRIGADA GUAM 96921

APPLICATION FOR VETERAN EXEMPTION

 () 100% Disabled or unem () Surviving Spouse or > () Gold Star Spouse or Par 	-	ry service-connected injuries or	
In compliance to the provisions of Pu occupy fully (or a portion thereof) as exemption accordingly.	ablic Law 34-106, I _s my residence the p.	, hereby ce roperty described below and therefore, reque	ertify that I own and est that I be granted
TAX ASSESSMENT INFORMAT	<u> TION</u>		
Primary Identification Number (PIN): Parcel Description / Municipality: Other Usage (if applicable):			
		() Commercial	
APPLICANT (OWNERSHIP INF	ORMATION)		
Name (s): Social Security Number(s): Mailing Address: Residence Address:			
		plication for Veteran's Exemption for real ed in this application is true and correct.	property taxes, and
Print Name	Signature	Date	
percent (100%) disabled or unemplo	s request for proper byable due to injurie fined in §67101(e), C	AFFAIRS CERTIFICATION ty tax exemption meets the requirements as received while on duty with the Armed F Chapter 67, Title 10, GCA, or (e) as legal guarantees.	orces of the United
Certified by (Print Name & Official Title))	Signature / Date	_
For RPTD office use only			
Received By (Print Name)	_	Signature / Date	_
Recommend for [] Approva [] Disappro			
Administrator (Print Name)		Signature / Date	_

EXEMPTION ELIGIBILITY:

Title 11, Chapter 24, GCA

§ 24401.1. One Hundred Percent (100%) Disable Veterans, Surviving Spouse, and Legal Guardians Exemption.

(Applicant that qualify under the above section, must obtain a letter of VA Benefit Information from the Department of Veterans Affair office, located in Tiyan, telephone number is 648-0090)

Real Property owned and occupied as a residence by a person who is rated by the U.S. Department of Veterans Affairs (USDVA) as one hundred percent (100%) disabled or individually unemployable due to injuries received while on duty with the Armed Forces of the United States, surviving spouse, as defined in § 67101(e) of Chapter 67, Title 10GCA, and legal guardian, as defined in §67101(g) of Chapter 67, Title 10GCA, provided:

- (a) that the Veteran is determined by the USDVA to be one hundred percent (100%) disabled or individually unemployable due to military service-connected injuries;
- (b) that the residential exemption *shall* be granted only as long as the Veteran claiming exemption remains one hundred percent (100%) disabled or individually unemployable, the surviving spouse is not remarried, and the legal guardian is lawfully vested with the power;
- (c) that the exemption *shall not* be allowed on more than one (1) residence for any one (1) person;
- (d) that a person living on the premises, a portion of which is used for commercial purposes, *shall not* be entitled to an exemption with respect to such portion, but *shall* be entitled to an exemption with respect to the portion used exclusively as a residence. This exemption shall not apply to any structure, including the land thereunder, which is used for commercial purposes.

§ 24401.2 Gold Star Spouses and Parents Exemption.

Real property owned and occupied by a Gold Star Spouse or parent (s), who are eligible pursuant to \$7120.3(b) of Chapter 7, Title 16 GCA, who continues to own and occupy the premises as a residence, provided:

- (a) that the exemption *shall not* be allowed on more than one (1) residence for the Gold Star spouse or parent;
- (b) that a person living on the premises, a portion of which is used for commercial, *shall not* be entitled to an exemption with respect to such portion, but *shall* be entitled to an exemption with respect to the portion used exclusively as a home; and further provided, that this exemption shall not apply to any structure, including the land thereunder, which is used exclusively for commercial purposes.

For the purpose of the above-stated Sections, the word "residence" includes (1) the entire homestead when it is occupied by the eligible individual(s); (2) residences where individuals sublets not more than one (1) room to a tenant; or (3) premises held under an agreement to purchase the same for a home, where the agreement has been duly entered into and recorded prior to January 1 of the preceding tax year for which the exemption is claimed, whereby the purchaser agrees to pay all taxes while purchasing the premises.