



DEPARTMENT OF REVENUE AND TAXATION
REAL PROPERTY TAX DIVISION
GOVERNMENT OF GUAM



PUBLIC NOTICE

For Tax Year 2014, notwithstanding any other provision of law, rule, or regulation to the contrary, residents of Guam who qualify for reduced tax rates pursuant to 11 GCA §§24110, 24112, 24401 and 24402 as of March 15, 2014, and who have not already availed themselves of such permanent exemptions, may file with the assessor's office on or before January 23, 2015.

The real property exemptions and tax credits are;

1. Home Exemption
2. Senior Citizen Tax Credit - *must be 55 years of age by filing due date and, residing in Guam for the last consecutive five (5) years,*
3. Government Used Land
4. Permanent Disability Tax Credit – *must meet the definition of “Permanent” disability under the Department of Integrated Services for Individuals with Disability and, residing in Guam for the last consecutive five (5) years,*
5. Property used exclusively for public road or easement
6. Property used exclusively for educational, religious, or other eleemosynary purposes
7. Property included in any cemetery in use as such, and not conducted for profit
8. Land registered by the owner as Bona fide Farmer.

Notice is also hereby given that all exemption and tax credit applications received after January 23, 2015 and by March 15, 2015 will be applicable for tax year 2015.

The application forms are available at the Department of Revenue and Taxation, Real Property Tax Division, 1240 Army Drive, Barrigada or on-line at www.guamtax.com.

For additional eligibility requirements or tax assessment matters, please contact the Real Property Tax Division at 635-7667; -1791, -1892 or 1896 and the Branch Supervisors can be reached at the numbers and e-mails below, they are;

- Appraisal Branch (671) 635-1895; e-mail: john.terlaje@revtax.guam.gov
- Assessment Branch (671) 635-1763; e-mail: katrina.hodges@revtax.guam.gov
- Administrator (671) 635-1897; e-mail: benedict.atoigue@revtax.guam.gov

/s/ **JOHN P. CAMACHO**
Tax Assessor