



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



REAL PROPERTY TAX REMINDER NOTICE
Tax Credits, Exemptions Application and
Date of Tax Payments

In accordance with §24114 and §24612 Chapter 24, Title 11, Guam Code Annotated, Notice is hereby given for the following tax credits / exemptions offered by the Government of Guam for eligible homeowners and qualified applicants effective **Tax Year 2016** and the date of tax payment.

Deadline to submit tax credit and exemption application is March 15, 2016. If you have already applied, you do not need to resubmit an application.

MAJOR ELIGIBILITY REQUIREMENTS FOR SENIOR CITIZEN'S CREDIT

- ✓ Applicant must be the Head of Household who owns and currently resides on the property; (*Primary Residence*)
- ✓ Applicant must have lived on Guam for the preceding consecutive five (5) years.

CATEGORY ELIGIBILITY REQUIREMENTS:

- Eighty Percent (80%) Credit
- Senior Citizen Tax Credit
 - ✓ Applicant must be at least fifty-five (55) years of age by filing due date.
- Citizen with Disability Tax Credit
 - ✓ Applicant must be at least eighteen (18) years of age by filing due date and must meet the definition of permanent disability established by the Department of Integrated Services for Individuals with Disabilities (DISID).
- Head of Household of *Dependent with Disability*
 - ✓ Applicant must be at least eighteen (18) years of age by filing due date and, that the dependent must also be currently residing on the property.
 - ✓ The dependent must meet the definition of permanent disability established by the Department of Integrated Services for Individuals with Disabilities.
 - ✓ Applicable to primary residence of eligible/qualified applicant ONLY. *Official certification form DISID must be submitted with tax credit application*

Other Credits and Exemptions: Home exemption, Government used land, property used exclusively for public road or easement, property used exclusively for educational, religious, or other eleemosynary purposes, property included in any cemetery in use as such, and not conducted for profit and land registered by the owner as a Bona fide farmer.

Date of Tax Payment(s): The first installment of property taxes is due by February 20, 2016 and the second by April 20, 2016. The entire property tax may be paid by the first installment due date. If unpaid by 12:00 midnight of the due date, a delinquent penalty in an amount equal to nine percent (9%) will be assessed. By June 8, 2016 a delinquent list will be published in a daily newspaper of general circulation. By July 1st, 2016, a redemption penalty of one-half (1/2) of one percent a month will be assessed or a minimum penalty of two dollars (\$2.00), plus additional fee of \$1.00 for publication fee.

Information and applications for tax credits, exemptions, assessments and appraisal of Real Property on Guam you may visit us online at www.guamtax.com or email the Real Property Tax Division at realpropertytax@revtax.guam.gov. Our office hours of operation are Mondays thru Fridays, 8:00 a.m. to 5:00 p.m. Contact numbers: Assessment Branch (671) 635-1768 and 635-1896 or Appraisal Branch 635-1892 and 635-7653.

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

"Paid with government funds by The Department of Revenue and Taxation"