

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

REAL PROPERTY TAX REMINDER NOTICE

TAX CREDIT, EXEMPTION APPLICATION and DUE DATES

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 2018** and the date of tax payments for tax assessment year **2017**.

Deadline to submit tax credit and exemption application is March 15, 2018. If you have already applied, you do not need to resubmit an application. If you are renting the property or an area of the property, you must notify the Real Property Tax Division.

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 from 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, 2018 and the second by April 20, 2018. 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, 2018 a delinquent list will be published in a daily newspaper of general circulation. By July 1st, 2018, 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.

§24409. Application and Review: Property owners are reminded to report a 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 owners, 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 or credit, to make a report thereof thirty (30) days after any such event occurs.

Information and applications for tax credits, exemptions, assessments and appraisal of Real Property on Guam you may visit us online at www.guamtax.com. Our office hours of operation are Mondays thru Fridays, 8:00 a.m. to 5:00 p.m.

Email: Benedict Atoigue, Real Property Tax Administrator (benedict.atoigue@revtax.guam.gov)
Katrina B. Hodges, Real Property Tax Assessment Supervisor (katrina.hodges@revtax.guam.gov)
John Terlaje, Real Property Tax Appraisal Supervisor (john.terlaje@revtax.guam.gov)

Contact numbers: Assessment Branch (671) 635-1768 and 635-1896
Appraisal Branch (671) 635-1892 and 635-7653

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

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