



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

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PUBLIC NOTICE

Made pursuant to provisions of Article 5 Chapter 24 Title 11 Guam Code Annotated

2021 PRELIMINARY REAL PROPERTY TAX ASSESSMENT ROLL

The undersigned, DAFNE MANSAPIT-SHIMIZU, Tax Assessor of the Government of Guam, advises all owners of real property (including Chamorro Land Trust assigned lessees) on Guam, that the *preliminary* assessment of real property upon which taxes become a lien for Tax Year 2021, is available for public inspection at the Department of Revenue and Taxation, Real Property Tax Division, and at all Mayoral offices.

The Tax Assessor has ascertained all taxable real property on Guam and has now established the 2021 assessment against the person who claims ownership (including Chamorro Land Trust Commission assigned leases), to real property in Guam **as of the lien date on first Monday in March 2021, which was March 01, 2021.**

To ensure the accuracy and equity of assessments, the Guam real property tax assessment records have also been updated to establish for taxation (a) new land parcels, (b) new buildings, (c) upgrades to existing buildings (d) other updates that affect tax value. *Be informed that any irregularity in the assessment or error in the name of the owner or supposed owner of property does not invalidate the tax assessment.*

REAL PROPERTY – LAND AND IMPROVEMENT (BUILDINGS/STRUCTURES)

Real property includes land and improvements on land (*e.g. buildings*) of which are taxable under law and is identified separately on the assessment roll. If you own a building that is subject to taxation *on the lien date*, and an assessment **is not** reflected or **has not** been made on the 2021 preliminary assessment roll for building taxes, the tax assessor may correct, include, assess, levy and declare the improvement as an Escape Assessment (§24314 Chapter 24 Title 11 GCA). **As an owner of real property or is a Chamorro Land Trust Commission lessee, you are required to inform the Real Property Tax Division of any change in the use of your property or upon the demolition, addition, extension and construction of improvements to property.** Any property willfully concealed, transferred or misrepresented by the owner (including Chamorro Land Trust Commission lessee), to evade taxation will be assessed a penalty of not more than ten (10) times the value upon discovery. All property values marked as “Penalty Assessment” will not be reduced by the Board of Equalization.

APPEALS TO THE BOARD OF EQUALIZATION

If you feel your property (or Chamorro Land Trust Commission property) tax value is not equitable with surrounding properties, or is otherwise erroneous, you must file an appeal with the Board of Equalization from September 15th to October 15th, 2021. Appeal forms are available on-line at guamtax.com or at the Department of Revenue and Taxation, Real Property Tax Division, 1240 Army Drive, Barrigada.

Certification of the 2021 Real Property Tax Assessment Roll will be made by October 29th, 2021.

/s/ **DAFNE MANSAPIT-SHIMIZU**
Tax Assessor of the Government of Guam

