Dipåttamenton Kontribusion yan Adu'ånå
DEPARTMENT OF
REVENUE AND TAXATION
GOVERNMENT OF GUAM Gubetnamenton Guåhan

REQUEST FOR PROPOSAL

REAL PROPERTY TAX ASSESSMENT, TAX ROLL, AND BILLING SERVICES FOR TAX YEAR 2026

ISSUED BY: Department of Revenue and Taxation
1240 Army Drive
Barrigada, Guam 96913

PROPOSAL NO: DRT-2026-001

AMENDMENT #3

To amend the following:

1. **Section I. Instructions to Offerors. B. Type of Contract to be Offered and Term**
2. **Section II. General Terms and Conditions: Withholding Assessment Fee**
3. **Section III. Scope of Services. Contractor Qualifications**
4. **Section III. Scope of Services. Schedule and Submittals**

DATE: JULY 17, 2026

Marie P. L.

MARIE P. LIZAMA
Director
Department of Revenue and Taxation

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DRT-2026-001, Real Property Tax Assessment, Tax Roll, and Billing Services for Tax Year 2026

AMENDMENT #3

To amend the following:

1. **Section I. Instructions to Offerors. B. Type of Contract to be Offered and Term.** "The term of the contract resulting from this RFP will be for five (5) months upon its full execution by all necessary parties."

2. **Section II. General terms and Conditions: Withholding Assessment Fee**

   All procurements of professional services are subject to a withholding assessment fee for non-resident persons or companies without a valid Guam Business License, which is equal to four percent **(4.5%)** of the total dollar value of any contract awarded for all government of Guam contracts for any professional services provided by a non-resident person or company residing outside of Guam, as a cost of doing business with the government of Guam, in accordance with 11 GCA § 71114 (P.L. 33-166).

3. **Section III. Scope of Services. Contractor Qualifications.**

   The Following qualifications are preferred for the Contractor:

   - Experience implementing real-property tax or land-records systems for government entities.
   - Experience integrating tax systems with the Department of Land Management records
   - Provide on-island Technical Support.
   - Certified Appraiser, Mass Real Estate Appraiser licensed in Guam.

4. **Section III. Scope of Services. Schedule and Submittals**

   The awarded Offeror must complete this project by **December 31, 2026**. To meet this deadline, all Offerors must submit a Proposed Project Schedule with the Proposal. The awarded Contractor must follow the finalized Schedule of Services. For purposes of this RFP, the services will not be considered complete until all draft submittal comments have been addressed and the work is completed and submitted to the Department of Revenue and Taxation for final approval.