



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



## **NOTICE OF PROPERTY TAX AMNESTY**

In accordance with Section 24803, Chapter 24, Title 11 of the Guam Code Annotated, the Tax Collector had declared all the unpaid real property taxes as tax sold to the Government of Guam due to nonpayment, for tax years 1977 to 2005. The declarations were published as a general PUBLIC NOTICE in the local newspaper (Pacific Daily News or Marianas Variety), for each year, by the 2<sup>nd</sup> week in June after the taxes became delinquent. Copies of the delinquent lists were also distributed to each mayor's office and the Lieutenant Governor's Office.

If you are the owner of the property after the delinquent year and a bank or Escrow Company was your settlement agent at time of purchase, confer with them regarding the unpaid taxes for years prior to closing.

**This partial delinquent list reflects unpaid taxes for 1983 to 2005. The Tax Collector declares amnesty period of all penalties and fees associated to the delinquent years from 1977 to 2005. You must pay all the taxes by the end of the amnesty period which expires on July 9, 2007.**

However, if you claim that the taxes have been fully paid, please show proof of payments by providing copies of validated paid receipts or canceled checks for the corresponding years.

Please visit the Department of Revenue and Taxation, Real Property Tax Division, at 1240 Route 16, Barrigada (former Price Smart Building). Hours of operations are from 7 a.m. to 6 p.m. Mondays to Fridays.

/s/ **ARTEMIO B. ILAGAN**  
**Tax Collector**