



DEPARTMENT OF REVENUE AND TAXATION
 REAL PROPERTY TAX DIVISION
 GOVERNMENT OF GUAM
 P.O. BOX 23607 BARRIGADA GUAM 96921

**RIGHTS-OF-WAY OR PUBLIC EASEMENT
 EXEMPTION APPLICATION**

I, _____ (owner / personal representative) due hereby submit this _____ exemption application in accordance with Title II, Guam Code Annotated, Chapter 24, Real Property Tax §24111 Government-Used Land Not Taxed to Owner (b) Exemption and Public Law 22-73.

PRIMARY ID# (PIN): _____ LAND AREA: _____
 PARCEL DESCRIPTION: _____
 CURRENT OWNER: _____
 MAILING ADDRESS: _____

I, hereby submit documentations as proof by way which the exemption may be granted.

EXAMPLE DOCUMENTS (recorded copy with Department of Land Management)

- A. Irrevocably offered for dedication for public use;
- B. Sub-Division Map
- C. Affidavit

FORM OF DOCUMENT: _____
 INSTRUMENT#: _____ RECORDED DATE: _____

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*The application must be submitted with our office on or before the **fifteenth (15) day of March**. The claim must be requested by the owner for the said property unless a recorded notarized Power-of-Attorney is attached (recorded with Department of Land Management, Records Division).*

Oath: I, the undersigned hereby submit the within rights-of-way or public easement exemption application for real property taxes and certify under oath that the information contained in this application is true and correct to the best of my knowledge.

 Applicant's Signature _____
Date

FOR OFFICE USE APPROVED DISAPPROVED R/W # _____

 Processed By _____
Date

 Real Property Tax Administrator _____
Date