



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



**OCCUPANCY CLEARANCE FORM**

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DATE: \_\_\_\_\_

Occupancy/Building Permit no: \_\_\_\_\_

Completion date: \_\_\_\_\_

**PROPERTY OWNER INFORMATION:**

Owner: \_\_\_\_\_

SSN/EIN: \_\_\_\_\_ Contact Number: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Street Address: \_\_\_\_\_

**PARCEL DESCRIPTION INFORMATION:**

Parcel Identification Number: \_\_\_\_\_

Parcel Description: \_\_\_\_\_

Municipality: \_\_\_\_\_

**BUILDING/STRUCTURE INFORMATION:**

Street Address: \_\_\_\_\_

Construction type: \_\_\_\_\_ Number of Story: \_\_\_\_\_

Building (Living) area: \_\_\_\_\_ Garage area: \_\_\_\_\_

Storage area: \_\_\_\_\_

New Construction: YES or NO Renovation/Extension: YES or NO

*PLEASE DRAW OR ATTACH A MAP TO THE PROPERTY ON THE REVERSE SIDE OF THIS FORM*

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**DELINQUENT TAXES DUE**

**FOR OFFICE USE ONLY**

PIN	TAX YEAR	TAX DUE	REMARKS

VERIFIED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

DRAW MAP TO PROPERTY HERE:

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**A NOTICE TO ALL PERSONS OBTAINING OCCUPANCY PERMIT CLEARANCE  
FOR REAL PROPERTY TAXES.**

To ensure an accurate assessment, you are required to furnish the above information to this office. Failure to comply with the requirements of Public Law 23-61 & Chapter 24 Title II GCA will result in erroneous and or escaped assessment of taxes levied against the Government of Guam

Delinquent Real Property Taxes: Any request for clearances for real property taxes will not be granted if the legal property contains outstanding taxes for both land and building. The taxes will be verified by the property and lessee owners.

**§24309, Article 3, Chapter 24, Title 11, GCA:** Power to require information. Every person shall furnish information or records for examination at any time as required by the assessor. The assessor may subpoena and examine any person in relation to any statement made or information or records furnished by such person.

**§24313, Article 3, Chapter 24, Title 11, GCA:** Penalty Assessment. Any property willfully concealed, transferred or misrepresented by the owner or his agent to evade taxation shall be penal assessed on discovery at not more than ten (10) times its value. This assessment shall be marked; "PENAL ASSESSMENT" and shall not be reduced by the Board of Equalization.

**ADDITIONAL DELINQUENT TAXES DUE:**

PIN	TAX YEAR	TAX DUE	REMARKS