



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



APPLICATION FOR BOARD OF EQUALIZATION

APPLICATION DATE: _____

APPLICATION NO.: _____

Application is made for alteration (adjustment) of the assessment roll for the following **tax year**: _____

APPLICANT: _____

MAILING ADDRESS: _____

CONTACT NO.: _____

ASSESSMENT RECORD ADJUSTMENT REQUESTED:

	FROM	TO
LOT DESCRIPTION:	_____	_____
ASSESSEE:	_____	_____
Assessor #:	_____	_____
Land Area (if assessed):	_____	_____
Building Area (if assessed):	_____	_____
	<u>APPRAISED VALUE</u>	
Land:	_____	_____
Building:	_____	_____
	<u>ASSESSED VALUE</u>	
Land:	_____	_____
Building:	_____	_____
	<u>TAX AMOUNT</u>	
Land:	_____	_____
Building:	_____	_____

FACTS CLAIMED TO WARRANT A REDUCTION: *(Use reverse side if needed)*

OATH: *I do solemnly swear that the statements made and the facts set forth in this application are true and correct to the best of my knowledge.*

SIGNATURE: _____
 Property Owner or Agent

DATE: _____

ACTION BY BOARD OF EQUALIZATION

[] APPROVED [] DISAPPROVED

SIGNATURE: _____
 Secretary, Board of Equalization

DATE: _____



REAL PROPERTY TAX DIVISION

PROCEDURES FOR FILING APPLICATION FOR BOARD EQUALIZATION (Assessment Reduction Request)



FILING DATE: September 15 to October 15, current year

- **NO APPLICATION WILL BE ACCEPTED WITHOUT THE MAILING ADDRESS AND CONTACT NUMBER OF THE ASSESSEE OR HIS AUTHORIZED AGENT.**
- **No application will be acknowledged prior to September 15.**
- **No application or recommendation for alteration of the roll for any year shall be filed with the Board after October 15 of that year. (Source: (§24510, Chapter 24, Title 11, GCA)**
- **No application shall be accepted unless the owner or agent files a written application showing the facts claimed to warrant a reduction.**

CHECKLIST:

1. **Completed Application for Board of Equalization (ORIGINAL & 5 copies)**

Appraisal Report for Tax Appeals purposes, Brief, or other document, with the requisite number of copies. Supporting documents must be effective as of the first Monday in March of the year in which the reduction of assessment is requested.