



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



APPLICATION FOR HOME EXEMPTION

HE No.: _____

To be completed by Applicant

Application Date: _____

TO: ASSESSOR

1. I/We, the undersigned property owner(s), hereby submit an application for and claim the Home Exemption from Real Property tax up to the appraised value of Fifty Thousand Dollars (\$50,000), pursuant to Public Law 24-283, upon the following described real property I/We occupy as the permanent home

- (a) Building Construction Type: _____
- (b) Lot Number: _____
- © Street Number and Name: _____
- (d) Municipality: _____
- (e) Mailing Address: _____

If purchased within the past 2 years, indicate name of previous owner(s):

2. Permanent Home is owned by: *(List all owners)*

3. Land is owned by: *(List all owners as indicated in Deed or Certificate of Ownership Title)*

4. If portion of the permanent home is used for rental/commercial purposes indicate dimension (total square feet), # of units or which floor is utilized as such:

I/We certify that I/we own and occupy the property as my/our permanent home. I/We further certify under the penalty of perjury, that the statement contained herein is true and correct.

 Signature

 Social Security Number

 Signature

 Social Security Number

Contact Number: _____

Chapter 24, Title 11, Guam Code Annotated, in part,

§24407 Ownership in Common. Where property is owned in common, the exemption shall be prorated among the owners.

§24409 Application and Review.

(a) **Claim**No exemption, shall be allowed unless the claim therefore is filed on or before the fifteenth (15th) day of March each year for which the exemption is claimed, except that once a claim is filed it shall have continuing effect as a new claim for the exemption for each subsequent year, unless it is disallowed or voided.

(b) **Report of Change.** Whenever a person has filed a claim for exemption covering any property, it shall be his duty, in the event he ceases to be the owner, or ceases to occupy the same as his home, or in the event of any change in the facts previously reported in his claim as to the use of the property pertaining to his entitlement to an exemption, to make a report thereof within thirty (30) days after any such event occurs. Such report shall have the effect of voiding the claim for exemption previously filed...Any person who is under a duty of making a report under this Subsection and who fails to do so within the time required by law, shall be liable personally to a civil penalty, in the amount of Twenty-Five Dollars (\$25.00). In addition to this penalty, real property taxes, including penalties and interest, shall be assessed against the property.

For office use only

 Acknowledged By

 Date

 Approved By

 Date