



**DEPARTMENT OF REVENUE AND TAXATION  
 REAL PROPERTY TAX DIVISION  
 PO BOX 23607 BARRIGADA GUAM 96921**

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

I, \_\_\_\_\_ 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: \_\_\_\_\_

FORM OF DOCUMENT \_\_\_\_\_  
 INSTRUMENT#: \_\_\_\_\_ RECORDED DATE: \_\_\_\_\_

The application must be submitted with our office on or before the **fifteenth (15<sup>th</sup>) day of March**. The claim must be requested by tile 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 (Print/Sign) \_\_\_\_\_  
 Date

**FOR OFFICE USE**

APPROVED  DISAPPROVED

\_\_\_\_\_  
 RPTD STAFF \_\_\_\_\_  
 Date