



Department of Revenue and Taxation
 Government of Guam
REAL PROPERTY TAX DIVISION
 Post Office Box 23607 GMF
 Barrigada, Guam 96921



**APPLICATION FOR TAX EXEMPTION OF RIGHT-OF-WAY OR PUBLIC EASEMENT
 [PUBLIC LAW 22-73(b)]**

Application Date: _____

TO: THE ASSESOR

I, the undersigned property owner / personal representative, hereby submit an application for property tax exemption, pursuant to Public Law 22-73, upon the described real property, beginning tax year _____.

PROPERTY DESCRIPTION

LEGAL LOT DESCRIPTION:	_____	ASSESSOR NO.:	_____
LAND AREA (in square meters):	_____	MUNICIPALITY:	_____
INSTRUMENT NUMBER:	_____	DATE RECORDED:	_____

PROPERTY OWNERSHIP

NAME (S): _____

SSN NO: _____

MAILING ADDRESS: _____

I certify that I am the owner / personal representative to the above-described property in which I am requesting real property tax exemption and further certify that the property has been irrevocably offered for dedication to public use by an offer of dedication or a subdivision map recorded with the Department of Land Management, Records Division with said property now being used exclusively as a public road/easement.

SIGNATURE: _____ **DATE:** _____
Owner/Authorized Representative

CONTACT NO.: _____

Note: A claim for exemption shall include a copy of the recorded subdivision map and/or Offer of Dedication by which the property has been irrevocably offered for dedication to public use. No exemption shall be allowed unless the claim therefore is filed on or before the fifteenth (15th) day of March in the year that the claim is sought. Once a claim is filed, it shall have the same effect as a new claim for exemption each subsequent year. Changes to the property (ownership or subdivision) affecting the public road or easement, must be reported within thirty (30) days of the change.

FOR OFFICE USE ONLY

RECEIVED BY: _____ **DATE:** _____

APPROVED BY: _____ **DATE:** _____
 Administrator, Real Property Tax Division