



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

**FARM EXEMPTION APPLICATION**

I, \_\_\_\_\_ (owner/personal representative) hereby submit the farm exemption application in accordance to Title II, Guam Code Annotated, Chapter 24, §24401 (f) Exemptions.

**OWNERSHIP RECORD**

Name: \_\_\_\_\_  
 Mailing Address: \_\_\_\_\_  
 Residential Address: \_\_\_\_\_

**PROPERTY TAX INFORMATION**

Primary Identification Number: \_\_\_\_\_  
 Parcel Description: \_\_\_\_\_

Title II, Guam Code Annotated, Chapter 24, Real Property Tax §24401(f) Exemptions; indicates the property is exempt from real property taxes and shall not be assessed if the property is actively used for farming at least eight (8) months in any year. Individuals should be directly involved in farming that is commercial in nature.

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 the owner for the said property unless a recorded notarized Power-of- Attorney is attached (recorded with Department of Land Management, Records Division).

A certification is required upon application from Department of Agricultural indicating the owner is a registered farmer with their agency.

OATH: I due hereby state under penalty and perjury the information provided here on this Jann exemption application is in fact true and correct to the best of my knowledge and belief

\_\_\_\_\_  
 Owner's signature

\_\_\_\_\_  
 Date

**FOR OFFICE USE**     APPROVED     DISAPPROVED

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

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Real Property Tax Administrator

\_\_\_\_\_  
 Date