



# PUBLIC NOTICE

Made pursuant to provisions of Article 5 Chapter 24 Title 11 Guam Code Annotated

## 2015 PRELIMINARY REAL PROPERTY TAX ASSESSMENT ROLL

The undersigned, John P. Camacho, Tax Assessor of the Government of Guam, advises all owners of real property on Guam that the *preliminary* assessment of real property upon which taxes will become a lien for Tax Year 2015 is available for public inspection at the Real Property Tax Division, Department of Revenue and Taxation and at all Mayoral offices for municipalities within their respective jurisdictions.

The Tax Assessor has ascertained all taxable real property on Guam and has now established the 2015 assessment against the person who claimed ownership to real property **on the lien date for Tax Year 2015**, which was **March 2, 2015**.

To ensure the accuracy and equity of assessments, property records have been updated to reflect any new buildings, additions, land divisions, etc., *however*, irregularities in the assessment or mistakes in the name of the owner or supposed owner of property does not invalidate any assessment. If you no longer own the property listed or if you acquired property on Guam **AFTER the lien date**, be advised that the assessment for which this notice is issued will reflect the name of the person who owned and claimed the property on **March 2, 2015**.

### REAL PROPERTY – LAND AND IMPROVEMENT (BUILDINGS/STRUCTURES)

Real property includes land and improvements on land (*e.g. buildings*) of which are taxable under law and is identified separately on the assessment roll. If you own a building that is subject to taxation ***on the lien date***, and an assessment **is not** reflected or **has not** been made on the 2015 preliminary assessment roll for building taxes, the tax assessor may correct, include, assess, levy and declare the improvement as an Escape Assessment (§24314 Chapter 24 Title 11 GCA). **As an owner of real property, you are required to inform the Real Property Tax Division of any change in the use of your property or upon the demolition, addition, extension and construction of improvements to property.** Any property willfully concealed, transferred or misrepresented by the owner to evade taxation will be assessed a penalty of not more than ten (10) times the value upon discovery. All property values marked as “Penalty Assessment” will not be reduced by the Board of Equalization.

### APPEALS TO THE BOARD OF EQUALIZATION

If you feel your property is assessed above market value as of March 2, 2015, or that your assessment is not equitable with surrounding properties, or is otherwise erroneous, you must file an appeal with the Board of Equalization on or before **December 31<sup>st</sup>, 2015**. Appeal forms and additional instructions are available at the Real Property Tax Division.

*Certification of the 2015 Real Property Tax Assessment roll will be made no later than October 31<sup>st</sup>, 2015.*

/s/ **JOHN P. CAMACHO**  
Tax Assessor of the Government of Guam