

Syllabus

NOTE: Where it is feasible, a syllabus (headnote) will be released, as is being done in connection with this case, at the time the opinion is issued. The syllabus constitutes no part of the opinion of the Court but has been prepared by the Reporter of Decisions for the convenience of the reader. See *United States v. Detroit Timber & Lumber Co.*, 200 U. S. 321, 337.

SUPREME COURT OF THE UNITED STATES

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**LIMTIACO, ATTORNEY GENERAL OF GUAM v.
CAMACHO, GOVERNOR OF GUAM**

CERTIORARI TO THE SUPREME COURT OF GUAM

No. 06–116. Argued January 8, 2007—Decided March 27, 2007

The Guam Legislature authorized the Governor to issue bonds to fund the Territory’s continuing obligations, but Guam’s attorney general refused to sign the necessary contracts, concluding that issuance would violate the debt-limitation provision of Guam’s Organic Act, which limits the Territory’s public indebtedness to 10% of the “aggregate tax valuation of the property in Guam,” 48 U. S. C. §1423a. The Governor sought a declaration from the Guam Supreme Court that issuance would not violate the provision, calculating the debt limitation based on the appraised value of property in Guam. Agreeing, the Supreme Court rejected the attorney general’s argument to base the limitation on assessed value. The Ninth Circuit granted the attorney general’s certiorari petition, but while the appeal was pending, Congress removed the Circuit’s jurisdiction over appeals from Guam. Relying on its holding in *Santos v. Guam*, that Congress had stripped it of jurisdiction over pending appeals, the court dismissed the appeal. The attorney general then filed a petition for certiorari in this Court, even though it was more than 90 days after the Guam Supreme Court’s judgment.

Held:

1. The Guam Supreme Court’s judgment did not become final, for purposes of this Court’s review, until the Ninth Circuit issued its order dismissing the appeal. Certiorari petitions must be filed “within 90 days after the entry of,” 28 U. S. C. §2101(c), a lower court’s “genuinely final judgment,” *Hibbs v. Winn*, 542 U. S. 88, 98. In some cases, the actions of a party or a lower court suspend the finality of a judgment by “rais[ing] the question whether the court will modify the judgment and alter the parties’ rights.” *Ibid.* By granting the petition for certiorari, the Ninth Circuit raised that possibility and thus

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suspended the finality of the Guam Supreme Court’s judgment. Until the Circuit issued its order dismissing the case, the appeal remained pending, and the finality of the judgment remained suspended. Contrary to the Governor’s arguments, the judgment was not made final either when Congress enacted the jurisdiction-depriving statute or when the Ninth Circuit decided *Santos*. This holding is limited to the unique procedural circumstances here. Pp. 3–5.

2. Guam’s debt limitation must be calculated according to the assessed valuation of property in the Territory. The term “tax valuation” most naturally means the value to which the tax rate is applied. It therefore means “assessed valuation”—a term consistently defined as a valuation of property for tax purposes. Appraised value is simply market value, which may or may not relate to taxation. The Guam Supreme Court’s contrary interpretation—that “tax” limits the kinds of property qualifying for inclusion in the debt-limitation calculation—impermissibly rearranges the statutory language. “Tax” modifies “valuation,” not “property.” Thus, “tax valuation” refers to the type of valuation to be conducted, not the object that is valued. The court also erred in reasoning that, because the Virgin Islands’ debt-limitation provision explicitly refers to “assessed value,” Congress must have intended to base Guam’s limitation on some other value. Congress’ rejection of “assessed” says no more than its rejection of “actual” or “appraised,” terms it could have used had it meant actual, market, or appraised value. This Court’s interpretation comports with most States’ practice of fixing the debt limitations of municipalities to assessed valuation. States use clear language when departing from this approach, but Congress has not done so here. The Governor’s additional arguments—that this interpretation would result in no debt limitation at all because Guam may arbitrarily set its assessment rate above 100 percent of market value, and that this Court owes deference to the Guam Supreme Court’s interpretation of the Organic Act—are not persuasive. Pp. 5–8.

Reversed and remanded.

THOMAS, J., delivered the opinion for a unanimous Court with respect to Part II, and the opinion of the Court with respect to Parts I, III, and IV, in which ROBERTS, C. J., and SCALIA, KENNEDY, and BREYER, JJ., joined. SOUTER, J., filed an opinion concurring in part and dissenting in part, in which STEVENS, GINSBURG, and ALITO, JJ., joined.