



DEPARTMENT OF REVENUE AND TAXATION
 REAL PROPERTY TAX DIVISION
 GOVERNMENT OF GUAM
 P.O. BOX 23607 BARRIGADA, GUAM 96921

APPLICATION FOR REFUND

In accordance with the provisions of §2490 Chapter 24, Title 11, of the Guam Code Annotated, I, _____, hereby submit a refund claim for property taxes that was duplicate paid, erroneously or illegally collected or paid on an assessment of improvements, which did not exist on the lien date.

I state that I am the: Owner Personal Representative Guardian Heir other

PRIMARY ID (PIN): _____

CURRENT OWNER: _____

PARCEL DESCRIPTION: _____

TAX YEAR: _____ INVOICE NUMBER: _____

TRANSACTION DATE(S): _____

TOTAL TAX PAID: \$ _____

ACTUAL TAX DUE: \$ _____

REFUND AMOUNT: \$ _____

Use the reverse side of this form for the breakdown if this process consists of two or more years)

Brief explanation for claiming refund: _____

CHECK PAYABLE TO: _____

MAILING ADDRESS: _____

Social Security Number(s): _____ Contact Number _____

Oath: I, the undersigned hereby submit the within application and claim of refund of real property taxes, and certify under oath that the information contained in this application is true and correct to the best of my knowledge.

 Print Name & Signature

 Date

 Contact Numbers

For Attorney General use:

Refund Claim Number: _____

Document Locator No.: _____

() Approved () Disapproved

Total Refund Amount Approved: \$ _____

 Attorney General (Signature)

Chapter 24, Title 11, Guam Code Annotated

§24106. **Rules and Regulations.** With the approval of the Governor, the tax collector may make such reasonable rules and regulations, not inconsistent with law, for the collection of taxes, the correction of errors, and the making of refunds as he deems to be in the public interest, and as will make for efficient fiscal administration.

§24906. **Refunds.** The Tax Collector shall, with the written approval of the Attorney General, refund any taxes, penalties or costs if they were:

- (a) Paid more than once;
- (b) Erroneously or illegally collected;
- (c) Paid on an assessment of improvements, which did not exist on the lien date.

§24911. **Payment of Tax Other Than Property Intended.** If a person by mistake pays a tax on other than the property intended and by substantial evidence convinces the tax collector that the payment was intended for another property, the tax collector may cancel the credit on the unintended property and transfer it to the intended property at any time prior to the sale of the property to the government. The person seeking such transfer must file with the tax collector an affidavit setting forth the facts claimed to warrant the transfer. If the transfer is made, the affidavit is a public record and reference to it shall be entered on the assessment roll opposite to the unintended property. Notice of the proposed transfer shall be posted at three (3) public places in Hagatna at least five (5) days before the transfer is made.

Additional Tax Years Claiming for a Refund

PRIMARY ID (PIN): _____
CURRENT OWNER: _____
PARCEL DESCRIPTION: _____
TAX YEAR: _____ INVOICE NUMBER: _____
TRANSACTION DATE(S): _____

TOTAL TAX PAID: \$ _____
ACTUAL TAX DUE: \$ _____
REFUND AMOUNT: \$ _____

PRIMARY ID (PIN): _____
CURRENT OWNER: _____
PARCEL DESCRIPTION: _____
TAX YEAR: _____ INVOICE NUMBER: _____
TRANSACTION DATE(S): _____

TOTAL TAX PAID: \$ _____
ACTUAL TAX DUE: \$ _____
REFUND AMOUNT: \$ _____

For RPT Staff only:

Print and Signature _____
Date

RPTD Administrator _____
Date
