

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 payments reallocated or reapplied

DEBIT from PIN: _____

CREDIT to PIN: _____

Tax Year: _____

Tax Year: _____

Total Amount Paid: \$ _____

Total Amount Due: \$ _____

Total Amount Due: \$ _____

Credit Amount: \$ _____

Amount Overpaid: \$ _____

Adjusted Tax Due \$ _____

DEBIT from PIN: _____

CREDIT to PIN: _____

Tax Year(s): _____

Tax Year(s): _____

Total Amount Paid: \$ _____

Total Amount Due: \$ _____

Total Amount Due: \$ _____

Credit Amount: \$ _____

Amount Overpaid: \$ _____

Adjusted Tax Due \$ _____

Notes:
