



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



**CORRECTION OF ROLL**

*Title 11, Guam Code Annotated, Chapter 24 §24903. Correction of Roll. Error in the roll, or the delinquent list, or in any tax proceeding, may be corrected by the tax collector, with the written approval of the Attorney General at any time after the assessment and equalization period and before the sale to the government for taxes. If any such correction will increase the amount of taxes due five (5) day notice thereof, personally or by mail, or if the assessee cannot by reasonable diligence be found in Guam, by posting in one public place in Agana, and in one place on the place on the property concerned, shall be given the assessee, and he shall be given an opportunity for a hearing before the tax collector before the change is made.*

DATE: \_\_\_\_\_ CR NUMBER \_\_\_\_\_ YEAR \_\_\_\_\_

**CURRENT RECORD**

Parcel identification number (PIN) \_\_\_\_\_  
 Owner's Name \_\_\_\_\_  
 Parcel Description \_\_\_\_\_  
 Land Area \_\_\_\_\_ Building Area \_\_\_\_\_  
 Land Appraised \_\_\_\_\_ Land Assessed \_\_\_\_\_  
 Building Appraised \_\_\_\_\_ Building Assessed \_\_\_\_\_  
 Land Tax \_\_\_\_\_ Building Tax \_\_\_\_\_

**CORRECTION MADE**

Parcel identification number (PIN) \_\_\_\_\_  
 Owner's Name \_\_\_\_\_  
 Parcel Description \_\_\_\_\_  
 Mailing Address \_\_\_\_\_  
 Land Area \_\_\_\_\_ Building Area \_\_\_\_\_  
 Land Appraised \_\_\_\_\_ Land Assessed \_\_\_\_\_  
 Building Appraised \_\_\_\_\_ Building Assessed \_\_\_\_\_  
 Land Tax \_\_\_\_\_ Building Tax \_\_\_\_\_

**REASON FOR CORRECTION:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

( ) Check if this is an internal correction due to Government assessment error. Taxpayer is not required to sign if it is an internal correction.

\_\_\_\_\_  
 Taxpayer (print name) Signature Date

\_\_\_\_\_  
 RPTD Staff (print name) Signature Date