



DEPARTMENT OF REVENUE AND TAXATION
REAL PROPERTY TAX DIVISION
 GOVERNMENT OF GUAM



APPLICATION FOR REFUND

Date: _____ Real Property Tax Number _____

In accordance with the provisions of Section 24906, Chapter 24, Title 11, of the Guam Code Annotated, I, _____, hereby submit a refund claim for property taxes that was duplicated 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(s)*
 [] *Other* _____

PRIMARY ID (PIN): _____ TAX YEAR: _____

PARCEL DESCRIPTION: _____

CURRENT OWNER(S): _____

INVOICE NUMBER: _____ TRANSACTION DATE: _____

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: _____

SSN or EIN: _____ Contact Number _____

"Certification: I, the undersigned, hereby submit this refund application for real property taxes, and certify under penalty of law that the information contained in this application is true and correct to the best of my knowledge."

 Applicant's name (Print) Applicant's signature Date

() *Approved* () *Disapproved* *"Approved as to Form"*

John P. Camacho, Tax Collector

Attorney General

Date: _____

Date: _____

Recommended for Approval: () *Yes* () *No*

Real Property Tax Staff (Print)

Signature

Date

Real Property Tax Administrator

Signature

Date

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: \$ _____

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.