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DEPARTMENT OF REVENUE AND TAXATION
GOVERNMENT OF GUAM
P. O. Box 23607
G.M.F. Barrigada, GU 96921

REAL PROPERTY TAX DIVISION
APPLICATION FOR REFUND

[ ] Approved [ ] Disapproved

RE CLAIM NO: _____

_____
ATTORNEY GENERAL

DATE: _____

Date: _____

In accordance with the provisions of Section 24906, Chapter 24, Title 11 of the Guam Code Annotated, I, _____, hereby submit a claim for refund of Real Property Tax(es) as shown on Assessor No.: _____, for tax year(s)_____, paid on _____and assessed against the following described Real Property:_____, Municipality of _____.

I do hereby further state that I am the: Please check [√]

[ ] Owner *[ ] Personal Representative* *[ ] Guardian* *[ ] Heir*

Explanation:

TOTAL AMOUNT PAID: **$**_____

TOTAL AMOUNT DUE: **$**_____

REFUND AMOUNT: **$**_____

PLEASE MAKE CHECK PAYABLE TO:

_____
NAME(S)
_____
SSN or EIN
_____
MAILING ADDRESS
_____

OATH: I, the undersigned hereby submit the within application and claim for 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.

_____ SIGNATURE / Title

_____ Date Signed

_____ Contact No.

Chapter 24, Title 11, Guam Code Annotated

§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.

§24907. Same Limitation.
No refund shall be made unless written application therefor is filed with the tax collector within three (3) years after payment was made; provided, however, if the refund claim is based upon an error made by the government of Guam resulting in an over assessment of the real property taxes on the property subject to the refund claim, the three (3) year limitation period shall begin to run when the taxpayer discovers the government's error or when the taxpayer is in possession of information that would put the taxpayer on reasonable notice to investigate whether the government has made an error, whichever occurs first.

§24908. Same: Application Form and Verification.
The application for refund shall be made in such form as the tax collector may prescribe, and shall be verified. Such application shall be made only by the person who made the payment or his personal representative, guardian, or heir. No refund shall be made to an assignee of the applicant.

FOR OFFICE USE ONLY **REAL PROPERTY TAX DIVISION**

VERIFIED BY:

_____ Date: _____

RECOMMENDED FOR APPROVAL BY:

_____ Date: _____