



REAL PROPERTY TAX DIVISION

APPLICATION FOR TRANSFER
 OF ERRONEOUS/OVERPAYMENT
 IN LIEU OF REFUND

Application Date: _____

TLR #: _____

In accordance with the provisions of §§24106, 24906 and 24911, Chapter 24, Title 11, of the Guam Code Annotated, I, _____, hereby request for transfer of real property tax overpayment or erroneous overpayment as shown on Invoice Number(s) _____, paid on _____, and assessed against the following real property: _____ . I do hereby further state that I am the:

Please check []:

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

EXPLANATION:

DEBIT from Account: _____ TY: _____

CREDIT to Account: _____ TY: _____

Total Amount PAID: _____

Amount DUE: _____

Total Amount DUE: _____

CREDIT Amount: _____

OVERPAYMENT AMT: _____

BALANCE DUE: _____

OATH: I, the undersigned hereby submit the within application and claim for transfers in lieu of refund of all erroneous or overpayments 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

Contact No.: _____

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.

§24907. **Same Limitation.** No refund shall be made unless written application thereof is filed with the tax collection 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 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.

§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 roll opposite the unintended property. Notice of the proposed transfer shall be posted at three (3) public places in Agana at least five (5) days before the transfer is made.

For Office Use Only

 Processed By / Date

RECOMMENDED FOR APPROVAL BY:

 Administrator, Real Property Tax Division