



**DEPARTMENT OF REVENUE & TAXATION  
 REAL PROPERTY TAX DIVISION  
 GOVERNMENT OF GUAM  
 PO BOX 23607 BARRIGADA GUAM 96921**

**REAL PROPERTY TAX REFUND APPLICATION**

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)

PRIMARY ID (PIN): \_\_\_\_\_ TAX YEAR: \_\_\_\_\_

PARCEL DESCRIPTION: \_\_\_\_\_

CURRENT OWNER(S): \_\_\_\_\_

INVOICE NUMBER: \_\_\_\_\_ TRANSACTION DATE: \_\_\_\_\_

**TOTAL REFUND AMOUNT:** \_\_\_\_\_

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:** \_\_\_\_\_ **CONTACT #** \_\_\_\_\_

**MUST ATTACH VENDOR REQUEST FORM FROM DEPARTMENT OF ADMINISTRATION**

*“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 \_\_\_\_\_

RPT REFUND NUMBER \_\_\_\_\_

( ) Approved ( ) Disapproved “Approved as to Form”

\_\_\_\_\_  
 Marie P. Lizama -Acting Tax Collector

\_\_\_\_\_  
 Attorney General

Date: \_\_\_\_\_

Date: \_\_\_\_\_

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**REVIEWED BY:**

\_\_\_\_\_  
**Real Property Tax Staff (Print)**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Real Property Tax Administrator**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**

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**Additional Tax Years Claiming for a Refund**

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PRIMARY ID (PIN): \_\_\_\_\_

CURRENT OWNER: \_\_\_\_\_

PARCEL DESCRIPTION: \_\_\_\_\_

TAX YEAR: \_\_\_\_\_ INVOICE NUMBER: \_\_\_\_\_

TRANSACTION DATE(S): \_\_\_\_\_

TOTAL TAX PAID: \$ \_\_\_\_\_

ACTUAL TAX DUE: \$ \_\_\_\_\_

REFUND AMOUNT: \$ \_\_\_\_\_

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PRIMARY ID (PIN): \_\_\_\_\_

CURRENT OWNER: \_\_\_\_\_

PARCEL DESCRIPTION: \_\_\_\_\_

TAX YEAR: \_\_\_\_\_ INVOICE NUMBER: \_\_\_\_\_

TRANSACTION DATE(S): \_\_\_\_\_

TOTAL TAX PAID: \$ \_\_\_\_\_

ACTUAL TAX DUE: \$ \_\_\_\_\_

REFUND AMOUNT: \$ \_\_\_\_\_

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**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.