



**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 (*current or former*) [ ] Personal Representative [ ] Guardian [ ] Heir(s)  
[ ] Other \_\_\_\_\_

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

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

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

INVOICE NUMBER: \_\_\_\_\_ PAID DATE(S): \_\_\_\_\_

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

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

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

*(Use the reverse side of form if refund claim is for more than one (1) year, use additional sheet if necessary))*

**Brief explanation for claiming refund:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**TOTAL REFUND CLAIM AMOUNT:** \$ \_\_\_\_\_

**CHECK PAYABLE TO:** \_\_\_\_\_

**MAIL ADDRESS:** \_\_\_\_\_

**Contact Number:** \_\_\_\_\_ **E-mail Address:** \_\_\_\_\_

**\*\*APPLICANT 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”***

\_\_\_\_\_  
**DAFNE MANSAPIT-SHIMIZU, Tax Collector**

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

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

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

Reviewed by :

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

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

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

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

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

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

---

*Additional Tax Years Claiming for a Refund*

---

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

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

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

INVOICE NUMBER: \_\_\_\_\_ PAID DATE(S): \_\_\_\_\_

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

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

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

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

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

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

INVOICE NUMBER: \_\_\_\_\_ PAID 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.