



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

**APPLICATION FOR REFUND**

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

**RPT Control No:** \_\_\_\_\_

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 either (a) paid more than once, (b) erroneously or illegally collected or (c) paid on an assessment of improvements which did not exist on the lien date.

I state that I am the:     *Owner or Personal Representative*    *Guardian*    *Heir*  
    *Mortgage Company who is paying the taxes due*

Parcel Identification Number (PIN) Paid: \_\_\_\_\_

Parcel Description: \_\_\_\_\_

NAME LISTED: \_\_\_\_\_

*Reason for this claim:* \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Tax Year(s) being claimed for refund:** \_\_\_\_\_

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

**a. Invoice Number:** \_\_\_\_\_

    • **Payment Date(s) being claimed:** \_\_\_\_\_

Total Tax paid on record: \$ \_\_\_\_\_

Annual Tax: \$ \_\_\_\_\_

Refund Claim: \$ \_\_\_\_\_

*Use the reverse side of this form to itemize claim for additional year(s) for same record PIN*

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

**MAILING ADDRESS:** \_\_\_\_\_

**SSN or EIN:** \_\_\_\_\_                      *contact number:* \_\_\_\_\_

*e-mail address:* \_\_\_\_\_

(MUST ALSO COMPLETE AND ATTACH VENDOR REQUEST FORM FROM DEPARTMENT OF ADMINISTRATION)

**“Certification: I hereby submit this application for refund and certify that all the information I have provided and that the attached original paid receipts (or other proof of payment documents) are valid documents that are true and correct” to the best of my knowledge.”**

\_\_\_\_\_  
**Applicant (Print Name )**

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

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

*Approved*

**“Approved as to Form”**

*Disapproved*

\_\_\_\_\_  
**MARIE P. LIZAMA, Tax Collector**

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

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

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

b. Invoice Number: \_\_\_\_\_

• Payment Date(s) being claimed: \_\_\_\_\_

Total Tax paid on record: \$ \_\_\_\_\_

Annual Tax: \$ \_\_\_\_\_

Refund Claim: \$ \_\_\_\_\_

c. Invoice Number: \_\_\_\_\_

• Payment Date(s) being claimed: \_\_\_\_\_

Total Tax paid on record: \$ \_\_\_\_\_

Annual Tax: \$ \_\_\_\_\_

Refund Claim: \$ \_\_\_\_\_

d. Invoice Number: \_\_\_\_\_

• Payment Date(s) being claimed: \_\_\_\_\_

Total Tax paid on record: \$ \_\_\_\_\_

Annual Tax: \$ \_\_\_\_\_

Refund Claim: \$ \_\_\_\_\_

e. Invoice Number: \_\_\_\_\_

• Payment Date(s) being claimed: \_\_\_\_\_

Total Tax paid on record: \$ \_\_\_\_\_

Annual Tax: \$ \_\_\_\_\_

Refund Claim: \$ \_\_\_\_\_

**REVIEWED BY:**

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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Real Property Tax Adm (Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**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.