



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

**APPLICATION FOR TRANSFER  
 OF ERRONEOUS/OVERPAYMENT  
 IN LIEU OF REFUND (TLR)**

**Application Date:** \_\_\_\_\_ ( ) REALLOCATION ( ) REAPPLY

In accordance with the provisions of §24106, §24906 and §24911, Chapter 24, Title 11, of the Guam Code Annotated, I, \_\_\_\_\_, hereby request for a transfer of real property tax overpayment or an erroneous payment against the following **PARCEL DESCRIPTION:** \_\_\_\_\_

**Owner(s):** \_\_\_\_\_

Owner  Personal Representative  Heir  Other: \_\_\_\_\_

**EXPLANATION:**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Surplus Number: \_\_\_\_\_

DEBIT from PIN: \_\_\_\_\_

Invoice Number: \_\_\_\_\_

Tax Year: \_\_\_\_\_

Total Amount Paid: \$ \_\_\_\_\_

Total Amount Due: \$ \_\_\_\_\_

Amount Overpaid: \$ \_\_\_\_\_

CREDIT to PIN: \_\_\_\_\_

Invoice Number: \_\_\_\_\_

Tax Year: \_\_\_\_\_

Total Amount Due: \$ \_\_\_\_\_

Credit Amount: \$ \_\_\_\_\_

Adjusted Tax Due: \$ \_\_\_\_\_

**(Use the reverse side of this form for the breakdown if this process consists of two or more years)**

**“Certification: I, the undersigned, hereby submit this Transfer in Lieu of 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 (print name)**

\_\_\_\_\_  
**Applicant (signature)**

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

**For office use only**  **APPROVED**  **DENIED** TLR NO: \_\_\_\_\_ YEAR \_\_\_\_\_

\_\_\_\_\_  
**RPT STAFF**

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

\_\_\_\_\_  
**Administrator, Real Property Tax Division**

\_\_\_\_\_  
**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.

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Additional payments reallocated or reapplied

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**DEBIT from PIN:** \_\_\_\_\_

**CREDIT to PIN:** \_\_\_\_\_

**Tax Year:** \_\_\_\_\_

**Tax Year:** \_\_\_\_\_

Total Amount Paid: \$ \_\_\_\_\_

Total Amount Due: \$ \_\_\_\_\_

Total Amount Due: \$ \_\_\_\_\_

Credit Amount: \$ \_\_\_\_\_

Amount Overpaid: \$ \_\_\_\_\_

Adjusted Tax Due \$ \_\_\_\_\_

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**DEBIT from PIN:** \_\_\_\_\_

**CREDIT to PIN:** \_\_\_\_\_

**Tax Year(s):** \_\_\_\_\_

**Tax Year(s):** \_\_\_\_\_

Total Amount Paid: \$ \_\_\_\_\_

Total Amount Due: \$ \_\_\_\_\_

Total Amount Due: \$ \_\_\_\_\_

Credit Amount: \$ \_\_\_\_\_

Amount Overpaid: \$ \_\_\_\_\_

Adjusted Tax Due \$ \_\_\_\_\_

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*Notes:*