

charges than was properly and legally chargeable to or collectible from such person he may file with the Comptroller of the State a written demand for the refund thereof, which, if approved by the Comptroller, shall be refunded out of any funds appropriated for such purpose, or, if no such funds are available, shall be certified to the Governor for inclusion in the next budget. In the case of State taxes or other charges erroneously or mistakenly paid to any collector or other agent authorized by law to collect State taxes, claims for refund may be made upon such collector or other agent who, if authorized by the State Comptroller, may refund the same out of any State funds in the hands of such collector or other agent. Provided, however, that no refund shall be made, approved or certified in any case where a remedy by way of appeal or otherwise was provided by law for challenging the amount or validity or binding effect of such tax or charge, or of any assessment which may have been the basis thereof.

1929, ch. 226, sec. 153 1933, ch. 321. 1935, ch. 407, sec. 153. 1937, ch. 469, sec. 153.

**162.** Whenever any person shall claim to have erroneously or mistakenly paid to the County Commissioners of any County, or to the Collector for such County, or to the Mayor and City Council of Baltimore, or the collector for Baltimore City, more money for local taxes or other charges than was properly and legally chargeable to or collectible from such person, he may file with the collector a written application for the refund thereof, and if approved by such collector, the said County Commissioners or the Mayor and City Council of Baltimore shall levy and pay to such person any money that was so paid; provided, however, that no refund shall be made or approved in any case where a remedy by way of appeal or otherwise was provided by law for challenging the amount or validity or binding effect of such tax or charge, or of any assessment which may have been the basis thereof.

Taxpayer entitled to recover taxes paid on assessment of non-taxable notes even though no protest or appeal made at time. *Baltimore v. Home Credit Co.*, 165 Md. 65 (decided prior to act of 1935, ch. 407).

In suit under this section for recovery of taxes erroneously paid, held that it is action on an implied assumpsit and that such action is barred by limitations under art. 57, sec. 1, if not brought within 3 years. *Baltimore v. Household Finance Corp.*, 168 Md. 13.

This section not applicable where taxes are paid on assessments based on inventories filed by owner and where owner failed to give information for change in assessments or to use remedies available under secs. 37, 38 and 190-194. *Tidewater Oil Co. v. Anne Arundel Co.*, 168 Md. 495.

### Penal Clauses.

1929, ch. 226, sec. 154.

**163.** Any person who either as principal or agent shall negligently or without due excuse fail to furnish any information, or to answer any interrogatory, or file any report or list at the time and in the manner required by this Article, or who shall negligently give any incorrect, untrue or misleading information or answer to any such interrogatory, or make or file any report or list which shall be in any respect incorrect, untrue or misleading, shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not exceeding five hundred (\$500.00) dollars.

See important footnote on first page of this article.