

the collector for such county, or to the mayor and city council of Baltimore, or the collector for Baltimore City, more money for ordinary county or city taxes than was properly and legally chargeable to or collectible from such person, he may file with the collector in any county or the appeal tax court in Baltimore City a written application for the refund thereof, and if approved by such collector, or the said appeal tax court 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. No refund shall be made or approved in any case where it appears that the assessment upon which such taxes were levied and collected has become final and has not been modified on appeal as provided in this article, and the only basis for the refund is a claim that such assessment was erroneous or excessive. Such claim for refund shall be in such form, verified in such manner, contain such information and be supported by such documents as may be prescribed by regulations of the county commissioners or ordinance of the mayor and city council of Baltimore and shall be filed within three years from the date of the payments of the ordinary taxes for which refund is requested.

*(b). In those cases in which eligible persons, firms, or corporations claim local tax exemptions under the provisions of Section 511 of Public Law 1020 passed by the Congress of the United States in the year 1956 or of any amendment thereto, after payment of the full tax bill without allowance for such exemptions, said taxpayer may file with the collector in any county or of Baltimore City a written application for a refund in the amount of the exemption, and if approved by the collector and the county commissioners or the Bureau of Assessments of Baltimore City, the county commissioners or the Mayor and the City Council of Baltimore City shall provide for payment of said claim either from available current funds or by tax levy to raise the money necessary to make such refund. In the event of refusal by the collector to pay a claim for a refund under this subsection, the remedy of the taxpayer shall be an action on implied assumpsit setting forth clearly the nature of the claim in appropriate paragraphs or counts so that the issue or issues of repayment may be clear for judicial determination. Such suit shall be filed within three years from the date of the payment of the tax bill against which such claim for refund is requested.*

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1959.*

Approved April 28, 1959.

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## CHAPTER 604

(Senate Bill 409)

AN ACT to propose an amendment to Section 40A of Article 3 of the Constitution of Maryland, title "Legislative Department", to

**EXPLANATION:** *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.