

## CHAPTER 488

(Senate Bill 736)

AN ACT to add new Section 39A to Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Assessors and Discovery of Taxable Property," to follow immediately after Section 39 thereof, to provide for ~~reassessments and tax refunds on real property~~ THE REFUND OF CERTAIN PERSONAL PROPERTY TAXES PAID BECAUSE OF AN ERRONEOUS ASSESSMENT in certain specified cases, setting a retroactive time limit, and generally relating to ~~reassessments and refunds on real~~ REFUND OF CERTAIN PERSONAL property taxes.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That new Section 39A be and it is hereby added to Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Assessors and Discovery of Taxable Property," to follow immediately after Section 39 thereof, and to read as follows:

## 39A.

(a) *Whenever the supervisors of assessments or the department of assessments of Baltimore City shall determine that the valuation of any* ASSESSMENT OF ANY PERSONAL property was erroneous due to an existing exemption to which the taxpayer was entitled at the time of assessment, the taxpayer shall be entitled to a ~~reassessment and redetermination of taxes, including any refund due, notwithstanding payment of taxes according to the erroneous assessment without timely notice of protest and appeal.~~ REFUND OF THE PERSONAL PROPERTY TAXES PAID ACCORDING TO THE ERRONEOUS ASSESSMENT, NOTWITHSTANDING THE FAILURE TO PROTEST AND APPEAL THE ERRONEOUS ASSESSMENT IN ACCORDANCE TO THE PROVISION OF THIS ARTICLE.

(b) *No taxpayer shall be eligible for reassessment of property, redetermination of taxes, and A refund under this section for taxes paid more than five years prior to determination of the erroneous valuation;* ASSESSMENT; provided, however, that any taxpayer shall have until July 1, 1973, to apply for and be eligible for such ~~reassessment, redetermination, and refund based on any erroneous valuation~~ REFUND BASED ON ANY ERRONEOUS ASSESSMENT OF PERSONAL PROPERTY made since January 1, 1966.

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1971.

Approved May 17, 1971.

## CHAPTER 489

(Senate Bill 737)

AN ACT to repeal and re-enact, with amendments, Section 60 of Article 77 of the Annotated Code of Maryland (1969 Replacement