

THE Board.] ALL MEMBERS OF THE BOARD SHALL CONTINUE TO SERVE UNTIL THEIR SUCCESSOR IS DULY APPOINTED. All appointees shall be knowledgeable and experienced in personnel matters. No appointee shall be a Park and Planning Commission Member or official of the Park and Planning Commission staff at the time of appointment to the Merit Board. [The appointments of all Merit Board members appointed prior to June 30, 1969, shall terminate on the effective date of this Act. Such] Board members may be appointed for new terms if they are qualified under the provisions of this Section.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1973.

Approved May 24, 1973.

CHAPTER 885
(House Bill 1595)

AN ACT to repeal and re-enact, with amendments, Section 214 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Refund of Taxes," and to add new Section 214(d) to the same Article of the same Code, title and subtitle, to follow immediately after Section 214(c) thereof, to allow municipalities to refund taxes erroneously paid; to provide that the provisions of this Act relating to taxes erroneously paid to municipalities shall apply only to those taxes paid since July 1, 1970; and to make a technical correction.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 214 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Refund of Taxes, be and it is hereby repealed and re-enacted, with amendments; and that new Section 214(d) be and it is hereby added to the same Article of the same Code, title and subtitle, to follow immediately after Section 214(c) thereof, and all to read as follows:

214.

(a) Whenever any person shall claim to have [for] erroneously or mistakenly paid to the county commissioners of any county, or to the collector for such county, OR TO THE COLLECTOR OR OTHER OFFICIAL OF ANY MUNICIPALITY, 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 MUNICIPALITY 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 SAID MUNICIPAL OFFICIALS 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; provided, however, that this prohibition shall not apply to any case in which a person has paid a tax bill which is erroneous by reason of any mere mathematical, mechanical or other clerical error by the taxing authority, exclusive of any error of valuation, in the