

erroneous due to an ~~[[existing]]~~ exemption to which the taxpayer was entitled at the time of assessment BY VIRTUE OF A REGULATION, ADMINISTRATIVE INTERPRETATION, OR CONTROLLING CASE LAW EXISTING AS OF THE DATE OF ASSESSMENT, the taxpayer shall be entitled to a 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) Any taxpayer who shall apply within ~~[[five (5)]]~~ ~~[[THREE (3) years]]~~ ONE YEAR from the date of finality for assessment for any tax year shall be eligible for a refund under this section for any taxes paid for such tax year as a result of ~~[[any]]~~ SUCH erroneous assessment of personal property~~[[; provided, however, that any taxpayer shall have until July 1, 1973, to apply for and be eligible for such refund based on any erroneous assessment of personal property made since December 31, 1965.]]~~.

SECTION 2. AND BE IT FURTHER ENACTED, That Section 214(a) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1969 Replacement Volume and 1973 Supplement) be and it is hereby repealed and re-enacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

214.

(a) 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 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