

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 computation, calculation or recordation of the assessment upon which said tax bill is based] AUTHORITY OR ASSESSING AUTHORITY, EXCLUSIVE OF ANY ERROR OF VALUATION. 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 Comptroller, and shall be filed within three years from the date of the payment of the ordinary taxes for which refund is requested.

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 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~~, ~~or~~ [the taxpayer, exclusive of any error of valuation, in the computation, calculation or recordation of the assessment upon which said tax bill is based] AUTHORITY OR THE ASSESSING AUTHORITY, EXCLUSIVE OF ANY ERROR OF VALUATION. 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 any municipality 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.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1977.