

14-901. ABATEMENT ORDERS.

IN ORDER TO CORRECT AN INCORRECT OR IMPROPER ASSESSMENT AND TO PREVENT INJUSTICE, AN ORDER TO ABATE OR DECREASE AN ASSESSMENT AFTER THE DATE OF FINALITY MAY BE ISSUED AS PROVIDED BY § 8-419 OF THIS ARTICLE.

REVISOR'S NOTE: This section is new language added to reflect the county abatement powers that are described in § 8-419 of this article. It is set forth as a separate section in this title for emphasis.

Defined terms: "Assessment" § 1-101
"Date of finality" § 1-101

14-902. RESERVED.

14-903. RESERVED.

PART II. REFUND ELIGIBILITY CRITERIA.

14-904. STATE PROPERTY TAX REFUND CRITERIA.

(A) IN GENERAL.

A PERSON WHO SUBMITS A WRITTEN REFUND CLAIM TO THE APPROPRIATE COLLECTOR FOR STATE PROPERTY TAX ERRONEOUSLY OR MISTAKENLY PAID TO THE COLLECTOR IS ELIGIBLE FOR A REFUND FROM THE STATE TREASURY OF THE AMOUNT OF STATE PROPERTY TAX PAID THAT EXCEEDS THE AMOUNT THAT IS PROPERLY AND LEGALLY CHARGEABLE TO OR COLLECTIBLE FROM THE PERSON.

(B) LIMITATION.

IF THE ASSESSMENT ON WHICH STATE PROPERTY TAX IS PAYABLE HAS BECOME FINAL AND HAS NOT BEEN APPEALED AS PROVIDED BY SUBTITLE 5 OF THIS TITLE, A PERSON IS ELIGIBLE FOR A REFUND OF STATE PROPERTY TAX ONLY IF THE PERSON PAID A TAX BILL THAT IS ERRONEOUS BECAUSE OF A MATHEMATICAL, MECHANICAL, OR OTHER CLERICAL ERROR MADE BY THE TAXING AUTHORITY OR ASSESSING AUTHORITY, AND NOT BECAUSE OF AN ERROR OF VALUATION.

REVISOR'S NOTE: This section is new language derived without substantive change from the third sentence and, as they related to eligibility for a refund, the first and second sentences of former Art. 81, § 213.

In subsection (a) of this section, the reference to a refund "from the State Treasury" is substituted for the former references to "funds" appropriated or to "certified to the Governor for inclusion in the next budget" to conform to current practice. Under current practice there is a special account that is provided in each budget for refunds.