

MECHANICAL, OR OTHER CLERICAL ERROR MADE BY THE TAXING AUTHORITY OR ASSESSING AUTHORITY, AND NOT BECAUSE OF AN ERROR OF VALUATION.

REVISOR'S NOTE: Subsections (a) and (c) of this section are new language derived without substantive change from the second sentence and the first clause of the first sentence of former Art. 81, § 214(a), and the first clause of (c).

Subsection (b) of this section repeats the provisions of the first sentence of present Art. 81, § 215, as that sentence relates to charges and fees.

In subsections (a) and (c) of this section, the phrase "county or municipal corporation property tax" is substituted for the former phrases "ordinary county or city taxes", "thereof", "in the amount of the erroneous computation or calculation", and "such taxes", for clarity.

In subsection (a) of this section, the former reference to the "appeal tax court in Baltimore City", is deleted as obsolete.

Also in subsection (a) of this section, the former references to an erroneous payment to "the county commissioners of any county", "other official of any municipality", and "the Mayor and City Council of Baltimore" are deleted as unnecessary since payment may be made only to a collector.

In subsection (c) of this section, the reference that a person "is eligible for a refund ... only if" is substituted for the former reference that "no refunds shall be made or approved in any case ... and the only basis for the refund is a claim that such assessment was erroneous or excessive", for clarity.

Also in subsection (c) of this section, the reference to county or municipal corporation property tax "is payable" is substituted for the former phrase "were levied and collected", for clarity.

Former Art. 81, § 214(d), which related to a July 1, 1970 effective date for refunds by municipalities, is deleted as obsolete.

Defined terms: "Assessment" § 1-101  
 "Collector" § 1-101 "County property tax" § 1-101  
 "Municipal corporation property tax" § 1-101  
 "Person" § 1-101 "Valuation" § 1-101

14-906. PROPERTY TAX REFUND CRITERIA.

(A) NO CLAIM REQUIRED.