

A PERSON SHALL RECEIVE A REFUND OF EXCESS PROPERTY TAX PAID ON PROPERTY WITHOUT SUBMITTING A REFUND CLAIM TO THE COLLECTOR IF THE PAYMENT IS ERRONEOUS DUE TO A LOWER FINAL PROPERTY TAX LIABILITY THAN:

(1) THE ADVANCE PROPERTY TAX PAYMENT MADE UNDER § 10-205 OR § 10-207 OF THIS ARTICLE; OR

(2) THE ESTIMATED PROPERTY TAX PAYMENT MADE UNDER § 10-210 OF THIS ARTICLE.

(B) WHEN PROTEST NOT REQUIRED BEFORE REFUND CLAIM SUBMITTED.

(1) IF A PERSON SUBMITS A REFUND CLAIM TO THE COLLECTOR WITHIN THE TIME REQUIRED BY § 14-915 OF THIS SUBTITLE, THE PERSON SHALL RECEIVE A REFUND OF EXCESS PROPERTY TAX PAID ON PERSONAL PROPERTY IF THE PAYMENT IS ERRONEOUS DUE TO:

(I) A DETERMINATION BY THE APPROPRIATE SUPERVISOR OR THE DEPARTMENT THAT THE PAYMENT IS BASED ON AN ERRONEOUS ASSESSMENT THAT DID NOT ALLOW FOR AN EXEMPTION TO WHICH THE PERSON WAS ENTITLED BY REGULATION, ADMINISTRATIVE INTERPRETATION, OR CONTROLLING CASE LAW AT THE TIME OF THE ASSESSMENT; OR

(II) A LOWER FINAL PROPERTY TAX LIABILITY THAN THE ADVANCE PROPERTY TAX PAYMENT MADE UNDER § 10-206 OF THIS ARTICLE.

(2) THE PERSON IS ELIGIBLE FOR A PROPERTY TAX REFUND UNDER PARAGRAPH (1)(I) OF THIS SUBSECTION WHETHER OR NOT THE PERSON HAS SUBMITTED A PROTEST OR APPEALED THE ASSESSMENT.

REVISOR'S NOTE: Subsection (a) of this section is new language derived without substantive change from former Art. 81, § 49C(d)(2), the second clause of the second sentence of § 49, and the second clause of the third sentence of § 49B.

Subsection (b) of this section is new language derived without substantive change from former Art. 81, § 39A(a), as that subsection related to a refund, and the third sentence of § 49A, as that sentence related to a refund.

In this section, the defined term "person" is substituted for the former references to "taxpayer[s]", for clarity.

In the introductory language of subsection (a) of this section, the phrase "without submitting a refund claim to the collector" is added to clarify the automatic refund procedure.