

Also in the introductory language of subsection (a) of this section, the reference that a person "shall receive a refund of excess property tax" is substituted for the former references to "shall be entitled to a refund of the difference", "shall be refunded the difference", and "may claim a refund of excessive tax", for clarity and brevity. Similarly, in the introductory language of subsection (b)(1) of this section, the reference to "receive a refund of excess property tax" is substituted for the former references to "shall be entitled to a refund of the ... taxes ... according to the erroneous assessment" and "shall be entitled to a refund of the overcharge", for clarity.

Also in the introductory language of subsection (a), the reference to a "final property tax liability" is substituted for the former references to the "tax as finally determined", for clarity.

In the introductory language of subsection (b)(1) of this section, the phrase "[i]f a person submits a refund claim to the collector within the time required by § 14-915 of this subtitle" is added for clarity.

Defined terms: "Assessment" § 1-101
 "Collector" § 1-101 "Department" § 1-101
 "Law" § 1-101 "Person" § 1-101
 "Property" § 1-101 "Property tax" § 1-101
 "Supervisor" § 1-101

14-907. RECORDATION TAX REFUND CRITERIA.

A PERSON WHO SUBMITS A WRITTEN REFUND CLAIM FOR RECORDATION TAX THAT HAS BEEN ERRONEOUSLY OR MISTAKENLY PAID TO OR ILLEGALLY OR ERRONEOUSLY ASSESSED OR WRONGFULLY COLLECTED BY THE CLERK OF A CIRCUIT COURT, THE DIRECTOR OF FINANCE IN PRINCE GEORGE'S COUNTY, OR THE DEPARTMENT, OR PAID ON PROPERTY EXEMPT WHOLLY OR PARTLY FROM THE RECORDATION TAX IS ELIGIBLE FOR A REFUND FROM THE DEPARTMENT, CLERK, OR THE DIRECTOR OF FINANCE THAT COLLECTED THE RECORDATION TAX.

REVISOR'S NOTE: This section repeats the provisions of the first sentence of present Art. 81 § 215, as that section relates to a recordation tax refund.

In this section and throughout this subtitle, where applicable, the references to the "recordation tax" are substituted for the present words "any special taxes", where applicable, since in this article the only "special taxes" are the recordation and transfer taxes. As to recordation tax, see Title 12 of this article. As to transfer tax, see Title 13 of this article.