for clarity.

Defined terms: "County" § 1-101
"Governing body" § 1-101
"Municipal corporation" § 1-101 "Person" § 1-101

14-915. SAME -- TIME FOR FILING.

TO BE ELIGIBLE FOR A REFUND, A PERSON MUST SUBMIT A REFUND CLAIM ON OR BEFORE:

(1) 3 YEARS FROM THE DATE THAT THE PROPERTY TAX IS PAID, FOR A CLAIM UNDER §§ 14-904 AND 14-905(A) OF THIS SUBTITLE;

(2) 3 YEARS FROM THE DATE THAT THE RECORDATION TAX IS PAID, FOR A CLAIM UNDER § 14-907 OF THIS SUBTITLE;

(3) 3 YEARS FROM THE DATE THAT THE TRANSFER TAX IS PAID, FOR A CLAIM UNDER § 14-908 OF THIS SUBTITLE;

(4) 1 YEAR FROM THE DATE OF FINALITY OF THE ERRONEOUS ASSESSMENT OF PERSONAL PROPERTY FOR WHICH A CLAIM IS SUBMITTED UNDER § 14-906(B)(1)(I) OF THIS SUBTITLE; OR

(5) 1 YEAR FROM THE DATE THAT THE TAX RATE IS FIXED FOR THE TAXABLE YEAR FOLLOWING AN ADVANCE PAYMENT OF PROPERTY TAX ON PERSONAL PROPERTY FOR WHICH A CLAIM IS SUBMITTED UNDER § 14-906(B)(1)(II) OF THIS SUBTITLE.

REVISOR'S NOTE: Items (1), (4), and (5) of this section are new language derived without substantive change from former Art. 81, § 39A(b), the second clause of the fourth sentence of § 213, and from the second clause of the third sentence of § 214(a), and the third sentence of § 49A, as that sentence related to time to file a claim.

Items (2) and (3) of this section repeat the provisions of the second clause of the third sentence of present Art. 81, § 215, and the second clause of the second sentence of § 216, as those clauses relate to recordation and transfer taxes.

Defined terms: "Assessment" § 1-101
"Date of finality" § 1-101 "Person" § 1-101
"Property tax" § 1-101 "Taxable year" § 1-101

14-916. SAME -- PAYMENT; INTEREST.

(A) PAYMENT OF REFUND CLAIM.

EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, THE APPROPRIATE OFFICIAL SHALL PAY A REFUND CLAIM THAT MEETS THE REQUIREMENTS OF THIS SUBTITLE, AND SHALL PAY THE INTEREST ALLOWED IN § 14-917 OF THIS SUBTITLE.