

14-911.

(a) A refund claim shall be approved or denied:

(1) under § 14-904 of this subtitle, by the Comptroller;

(2) under § 14-905[(a)] of this subtitle, by the appropriate collector; or

(3) except as provided in subsection (b) of this section, under § 14-907 or § 14-908 of this subtitle, by the Department, clerk, or the Director of Finance that collected the tax.

14-914.

(b) A claim for refund under subsection (a) of this section shall be as required by:

(1) regulations adopted by the Comptroller, for a claim under § 14-904 of this subtitle;

(2) regulations adopted by the governing body of the county or of the municipal corporation, for a claim made under § 14-905(a) AND OR (B) of this subtitle; or

(3) the Comptroller or the chief fiscal officer of the county, for a claim under § 14-907 or § 14-908 of this subtitle.

14-915.

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) AND OR (B), AND OR 14-906(C) 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.