Annotated Code of Maryland
(1986 Volume and 1986 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - Property

14-905.

(a) A person who submits a written refund claim to the appropriate collector for county or municipal corporation property tax erroneously or mistakenly paid to the collector is eligible for a refund of the amount paid that exceeds the amount that is properly and legally chargeable to or collectible from the person.

(b) A person who submits a written refund claim to the person authorized to collect a county or municipal corporation charge or fee for the amount paid in excess of the charge or fee properly and legally chargeable or collectible is eligible for a refund of the excess charge or fee.

(c) If the assessment on which county or municipal corporation property tax is payable has become final and has not been appealed as provided by Subtitle 5 of this title, a person is eligible for a refund of county or municipal corporation property tax under subsection (a) of this section only if the person paid a tax bill that is erroneous because of a mathematical, mechanical, or other clerical error made by the taxing authority or assessing authority, and not because of an error of valuation.

(D) (1) IN CARROLL COUNTY, A PERSON WHO ERRONEOUSLY PAYS THE PROPERTY TAX OF ANOTHER MAY APPLY FOR REFUND UNDER § 14-914 OF THIS SUBTITLE.

(2) THE COUNTY COMMISSIONERS, UNDER REGULATIONS ADOPTED BY THEM, MAY GRANT THAT PERSON A REFUND.

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) [or], (b), OR (D) of this subtitle; or