

"Tax collector" § 1-101

9-708. RESERVED.

9-709. RESERVED.

PART III. REFUNDS.

9-710. CLAIMANTS.

A CLAIM FOR REFUND MAY BE FILED WITH THE TAX COLLECTOR WHO COLLECTS THE TAX, FEE, CHARGE, INTEREST, OR PENALTY BY A CLAIMANT WHO:

(1) ERRONEOUSLY PAYS TO A COUNTY OR MUNICIPAL CORPORATION A GREATER AMOUNT OF TAX, FEE, CHARGE, INTEREST, OR PENALTY THAN IS PROPERLY AND LEGALLY PAYABLE; OR

(2) PAYS TO A COUNTY OR MUNICIPAL CORPORATION A TAX, FEE, CHARGE, INTEREST, OR PENALTY THAT IS ERRONEOUSLY, ILLEGALLY, OR WRONGFULLY ASSESSED OR COLLECTED IN ANY MANNER.

REVISOR'S NOTE: This section is new language derived without substantive change from the first sentence of former Art. 81, § 215, as it related to a county and municipal tax, fee, charge, interest, or penalty.

For similar provisions, see TG § 13-901(a).

Defined terms: "Person" § 1-101
"Tax collector" § 1-101

9-711. FORM OF CLAIM; TIME FOR FILING.

(A) FORM.

A CLAIM FOR REFUND SHALL BE:

(1) MADE IN THE FORM AND VERIFIED IN THE MANNER THAT THE TAX COLLECTOR REQUIRES; AND

(2) SUPPORTED BY THE DOCUMENTS THAT THE TAX COLLECTOR REQUIRES.

(B) TIME FOR FILING.

A CLAIM FOR REFUND SHALL BE FILED WITHIN THE TIME REQUIRED UNDER § 9-724 OF THIS TITLE.

REVISOR'S NOTE: This section is new language derived without substantive change from the second clause of the second sentence of former Art. 81, § 216 and, as it related to refunds of local charges, the third sentence of § 215.