

In subsection (a) of this section, the defined term "tax collector" is substituted for the former words "chief fiscal officer of the county or municipality, as the case may be" and "agency", for clarity.

Subsection (b) of this section is rephrased as an affirmative requirement, for clarity.

In subsection (b) of this section, the reference to "§ 9-724 of this title" is substituted for the former reference to a 3-year period, for clarity.

For similar provisions, see TG §§ 13-902 and 13-903.

Defined term: "Tax collector" § 1-101

9-712. DETERMINATION ON CLAIM; APPEALS.

(A) INVESTIGATION AND HEARING REQUIRED.

THE TAX COLLECTOR SHALL:

(1) INVESTIGATE EACH CLAIM FOR REFUND; AND

(2) CONDUCT A HEARING AT THE REQUEST OF THE CLAIMANT PRIOR TO A FINAL DETERMINATION ON THE CLAIM.

(B) REQUEST FOR PAYMENT OF APPROVED CLAIM.

(1) IF THE TAX COLLECTOR DETERMINES THAT A CLAIM FOR REFUND SHOULD BE ALLOWED, EITHER IN WHOLE OR IN PART, THE TAX COLLECTOR SHALL FORWARD THE CLAIM TO THE CHIEF FISCAL OFFICER FOR APPROVAL.

(2) IF THE CHIEF FISCAL OFFICER DOES NOT APPROVE THE CLAIM, THE CHIEF FISCAL OFFICER SHALL GIVE THE TAX COLLECTOR NOTICE OF THE DISAPPROVAL.

(3) A CLAIM FOR REFUND MAY NOT BE APPROVED UNLESS ALL OTHER STATE, COUNTY, OR MUNICIPAL CORPORATION TAXES, FEES, AND CHARGES DUE BY THE PERSON ENTITLED TO THE REFUND HAVE BEEN PAID.

(C) NOTICE OF ACTION TAKEN ON CLAIM FOR REFUND.

THE TAX COLLECTOR SHALL GIVE THE CLAIMANT NOTICE OF:

(1) THE DETERMINATION OF THE CLAIM FOR REFUND; AND

(2) ANY DELAY IN PAYING AN ALLOWED CLAIM.

(D) APPEAL.

(1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, WITHIN 30 DAYS AFTER THE DATE ON WHICH A NOTICE IS MAILED, A PERSON WHO IS AGGRIEVED BY THE ACTION IN THE NOTICE MAY