

The term "municipal corporation" is substituted for the former word "city", for clarity.

For similar provisions, see TG § 13-1027.

Defined term: "County" § 1-101

9-721. RESERVED.

9-722. RESERVED.

PART V. LIMITATIONS.

9-723. TIME FOR COLLECTIONS.

(A) 7-YEAR LIMIT.

EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, A TAX IMPOSED UNDER THIS TITLE MAY NOT BE COLLECTED AFTER 7 YEARS FROM THE DATE THE TAX IS DUE.

(B) 2-YEAR EXTENSION FOR APPOINTMENT OF RECEIVER OR TRUSTEE.

IF A TAX COLLECTOR FAILS TO COLLECT A TAX AND A RECEIVER OR TRUSTEE IS APPOINTED WITHIN THE PERIOD SPECIFIED IN SUBSECTION (A) OF THIS SECTION TO COMPLETE THE TAX COLLECTION, THE PERIOD FOR COLLECTING THE TAX EXTENDS FOR 2 YEARS FROM THE DATE THAT THE TRUSTEE OR RECEIVER IS APPOINTED.

(C) COLLECTION ACTION AFTER TIMELY ASSESSMENT.

IF THE ASSESSMENT OF ANY TAX UNDER THIS TITLE HAS BEEN MADE WITHIN THE PERIOD OF LIMITATIONS APPLICABLE TO THE ASSESSMENT, A TAX MAY NOT BE COLLECTED AFTER 7 YEARS FROM THE DATE OF THE ASSESSMENT. ANY JUDGMENT ENTERED MAY BE ENFORCED OR RENEWED AS ANY OTHER JUDGMENT.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 212, except (b), as that section related to taxes under this title.

The former word "payable" is deleted as surplusage in light of the word "due".

For similar provisions, see TG § 13-1103.

9-724. TIME FOR FILING CLAIMS FOR REFUND.

A CLAIM FOR REFUND UNDER THIS TITLE MAY NOT BE FILED AFTER 3 YEARS FROM THE DATE THE TAX, INTEREST, OR PENALTY WAS PAID.