

CHAPTER 123

(House Bill 87)

AN ACT concerning

Union Street United Methodist Church – Property Tax Refund

FOR the purpose of authorizing the collectors of State, county, and municipal property taxes to grant to the Union Street United Methodist Church a refund of property taxes paid for certain tax years.

BY repealing and reenacting, without amendments,

Article – Tax – Property

Section 14-915

Annotated Code of Maryland

(1986 Volume and 1992 Supplement)

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

Article – Tax – Property

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, § 14-905(a), (b), or (d), 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.

SECTION 2. AND BE IT FURTHER ENACTED, That notwithstanding the provisions of § 14-915(1) of the Tax – Property Article, the respective collectors of State, county, and municipal property taxes may grant to the Union Street United Methodist Church (Westminster, Carroll County) a refund of property taxes paid for the tax years July 1, 1980 through June 30, 1988, inclusive.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1993.