

(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 the Laws of Maryland read as follows:

(a) (1) In this section the following words have the meanings indicated.

(2) "Administrative tax" means the administrative tax to support the Maryland-National Capital Park and Planning Commission levied against property within the Regional District under Article 28, § 6-107 of the Code.

(3) "Regional District" means the Maryland-Washington Regional District continued under Article 28, § 7-102 of the Code.

(b) Notwithstanding the provisions of § 14-915 of the Tax - Property Article, for an administrative tax that on or after July 1, ~~1978~~ 1990 has been erroneously or mistakenly levied against property that is within the City of Laurel and is excluded from the Regional District under Article 28, § 7-103(b) of the Code, OR IN THE MUNICIPAL CORPORATIONS OF BARNESVILLE, LAYTONSVILLE, OR POOLESVILLE, a person who submits a written refund claim on or before June 30, 1995 is eligible for a refund of the amount that person paid that exceeds the amount that was properly and legally chargeable to or collectible from that person.

(c) Notwithstanding the provisions of §§ 14-916 and 14-917 of the Tax - Property Article, interest may not be paid on a refund claim under this section for property tax paid more than 3 years before the date the refund claim is submitted.

(d) Notice of the possible right to a refund under this section and the time limitation for filing a refund under this section shall be:

(1) advertised by the Maryland-National Capital Park and Planning Commission at least once a week for 2 consecutive weeks in a newspaper of general circulation in the City of Laurel appropriate municipal corporation and in at least two newspapers of general circulation in the State on or before each of September 15, 1994, December 15, 1994, and April 15, 1995;

(2) ~~included by the Department of Assessments and Taxation in the advertisement of rights and information required on or before February 15, 1995 under § 1-403 of the Tax - Property Article; and~~

(3) ~~for any property that is within the City of Laurel and is excluded from the Regional District under Article 28, § 7-103(b) of the Code against which the administrative tax was erroneously or mistakenly levied for the tax year that began July 1, 1993, included by the Director of Finance for Prince George's County with the property tax bill for the tax year that begins July 1, 1994.~~

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1994.