

(II) A MISTAKE IN THE OWNERSHIP OF THE ACCOUNT;

(III) A MISTAKE IN THE CONTENTS OF THE ACCOUNT;

(IV) INVALIDITY OF THE COMPTROLLER'S ACTIONS UNDER § 11-603 OF THE COURTS ARTICLE;

(V) A MISTAKE IN THE AMOUNT OF THE LIEN OBLIGATION DUE; OR

(VI) ANY OTHER GOOD CAUSE.

(3) AN OBLIGOR OR AN ACCOUNT HOLDER OF INTEREST MAY NOT CHALLENGE THE ACTIONS OF THE COMPTROLLER BASED ON A MISTAKE OR ERROR IN THE ORIGINAL TAX ASSESSMENT UNDERLYING THE TAX LIEN AGAINST THE OBLIGOR

(H) (1) THE COMPTROLLER MAY WITHDRAW THE NOTICE TO SEIZE AND ATTACH ACCOUNTS BY SENDING NOTICE TO THE FINANCIAL INSTITUTION, IN THE MANNER SPECIFIED IN SUBSECTION (B) OF THIS SECTION, DIRECTING THE FINANCIAL INSTITUTION TO RELEASE THE ATTACHMENT ON THE ACCOUNTS.

(2) IF A DETERMINATION IS MADE BY THE COMPTROLLER OR BY THE CIRCUIT COURT THAT THE ACCOUNT OR ACCOUNTS OF THE OBLIGOR SHOULD NOT HAVE BEEN HELD, THE COMPTROLLER SHALL NOTIFY THE FINANCIAL INSTITUTION, IN THE MANNER SPECIFIED IN SUBSECTION (B) OF THIS SECTION, TO RELEASE THE AMOUNT SEIZED AND ATTACHED BY THE FINANCIAL INSTITUTION.

(3) IF A DETERMINATION IS MADE BY THE COMPTROLLER OR BY THE CIRCUIT COURT, PURSUANT TO A CHALLENGE UNDER SUBSECTION (G) OF THIS SECTION, TO REDUCE THE AMOUNT SEIZED AND ATTACHED BY THE FINANCIAL INSTITUTION, THE COMPTROLLER SHALL NOTIFY THE FINANCIAL INSTITUTION, IN THE MANNER SPECIFIED IN SUBSECTION (B) OF THIS SECTION, TO REVISE THE AMOUNT AS STATED, FORWARD THE REVISED AMOUNT TO THE COMPTROLLER, AND RELEASE THE EXCESS AMOUNT SEIZED AND ATTACHED BY THE FINANCIAL INSTITUTION.

(4) IF A CHALLENGE MADE UNDER SUBSECTION (G) OF THIS SECTION IS DENIED BY THE CIRCUIT COURT, THE COMPTROLLER SHALL NOTIFY THE FINANCIAL INSTITUTION, IN THE MANNER SPECIFIED IN SUBSECTION (B) OF THIS SECTION, TO FORWARD THE AMOUNT SEIZED AND ATTACHED BY THE FINANCIAL INSTITUTION TO THE COMPTROLLER

(I) A FINANCIAL INSTITUTION THAT COMPLIES WITH A NOTICE FROM THE COMPTROLLER SENT UNDER THIS SECTION IS NOT LIABLE UNDER STATE LAW TO ANY PERSON FOR:

(1) ANY DISCLOSURE OF INFORMATION TO THE COMPTROLLER UNDER THIS SECTION;

(2) SEIZING AND ATTACHING ANY AMOUNTS FROM AN ACCOUNT OR SENDING ANY AMOUNT SEIZED AND ATTACHED BY THE FINANCIAL INSTITUTION TO THE COMPTROLLER; OR