

~~COMPTROLLER SHALL SEND A NOTICE TO THE FINANCIAL INSTITUTION, IN THE MANNER SPECIFIED IN SUBSECTION (B) OF THIS SECTION, DIRECTING THE INSTITUTION TO:~~

~~(I) FORWARD THE AMOUNT SEIZED AND ATTACHED BY THE FINANCIAL INSTITUTION TO THE COMPTROLLER;~~

~~(II) REDUCE THE AMOUNT SEIZED AND ATTACHED BY THE FINANCIAL INSTITUTION TO A REVISED AMOUNT AS STATED, FORWARD THE REVISED AMOUNT TO THE COMPTROLLER, AND RELEASE THE EXCESS AMOUNT, OR~~

~~(III) RELEASE THE AMOUNT SEIZED AND ATTACHED BY THE FINANCIAL INSTITUTION.~~

~~(2) THE COMPTROLLER MAY SEND THE NOTICE DESCRIBED IN PARAGRAPH (1) OF THIS SUBSECTION BEFORE THE TIME FOR FILING A TIMELY CHALLENGE UNDER SUBSECTION (C) OF THIS SECTION UPON AGREEMENT AMONG THE COMPTROLLER, THE OBLIGOR, AND, IF THE COMPTROLLER IS AWARE OF AN ACCOUNT HOLDER OF INTEREST, THE ACCOUNT HOLDER OF INTEREST.~~

~~(F) THE COMPTROLLER SHALL APPLY THE AMOUNT SEIZED AND FORWARDED BY THE FINANCIAL INSTITUTION TO THE OBLIGOR'S TAX LIEN OBLIGATION.~~

~~(G) (1) AN OBLIGOR OR AN ACCOUNT HOLDER OF INTEREST MAY CHALLENGE THE ACTIONS OF THE COMPTROLLER UNDER THIS SECTION BY FILING A MOTION WITH THE CIRCUIT COURT WITHIN 10 DAYS OF THE DATE OF THE NOTICE SENT UNDER PARAGRAPH (D)(1) OF THIS SECTION.~~

~~(2) AN OBLIGOR OR AN ACCOUNT HOLDER OF INTEREST MAY CHALLENGE THE ACTIONS OF THE COMPTROLLER BASED ON:~~

~~(I) A MISTAKE IN THE IDENTITY OF THE OBLIGOR;~~

~~(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 AND JUDICIAL PROCEEDINGS 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.~~