

(b) If the requirements of subsection (a) of this section are met, the Department shall hold a hearing as provided under § 14-510 of this subtitle.]

14-510.

(a) In this section, "hearing" means a hearing held on an appeal under § 14-502, § 14-503, § 14-504, [§ 14-505,] or § 14-509 of this subtitle.

14-512.

(a) Any taxpayer, the governing body of a county, a municipal corporation, or the Attorney General may appeal a final action by the Department on an appeal under § 14-504 [or § 14-505] of this subtitle to the Maryland Tax Court. The appeal shall be made on or before 30 days from:

(1) the date of the final action of the Department; or

(2) the earlier of the date of delivery or mailing of the notice of the final action to the address specified under § 14-507 of this subtitle, if a request is made under § 14-507 of this subtitle.

14-611.

[On] SUBJECT TO § 14-919 OF THIS TITLE, ON the final determination of an appeal under Subtitle 5 of this title, any money paid by a taxpayer that exceeds the amount properly chargeable under the determination shall be refunded at the same rate of interest that the taxes would have borne if the taxes were determined to have been overdue.

14-905.

(a) [A] SUBJECT TO § 14-919 OF THIS SUBTITLE, A person who submits a written refund claim to the appropriate collector for county or municipal corporation property tax erroneously or mistakenly paid to the collector is eligible for a refund of the amount paid that exceeds the amount that is properly and legally chargeable to or collectible from the person.

14-906.

(a) A person shall receive a refund of excess property tax paid on property without submitting a refund claim to the collector if the payment is erroneous due to: a lower final property tax liability [than]:

(1) ~~THAN:~~

~~[(1)] (I) the advance property tax payment made under § 10-205 of this article; or~~

~~[(2)] (II) the estimated property tax payment made under § 10-210 of this article; OR~~

~~(2) RESULTING FROM A CORRECTED ASSESSMENT ISSUED BY THE DEPARTMENT UNDER § 11-103(C) OF THIS ARTICLE.~~