

(1) A LOWER FINAL PROPERTY TAX LIABILITY THAN THE ADVANCE PROPERTY TAX PAYMENT MADE UNDER § 10-205 OF THIS ARTICLE;

(2) A LOWER FINAL PROPERTY TAX LIABILITY THAN THE ESTIMATED PROPERTY TAX PAYMENT MADE UNDER § 10-210 OF THIS ARTICLE; OR

(3) A CORRECTED ASSESSMENT ISSUED BY THE DEPARTMENT UNDER § 11-103(C) OF THIS ARTICLE.

(b) [(1)] If a person submits a refund claim to the collector within the time required by § 14-915 of this subtitle, the person shall receive a refund of excess property tax paid on personal property if the payment is erroneous due to[

(i) a determination by the appropriate supervisor or the Department that the payment is based on an erroneous assessment that did not allow for an exemption to which the person was entitled by regulation, administrative interpretation, or controlling case law at the time of the assessment; or

(ii)] a lower final property tax liability than the advance property tax payment made under § 10-206 of this article.

[(2) The person is eligible for a property tax refund under paragraph (1)(i) of this subsection whether or not the person has submitted a protest or appealed the assessment.]

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 ~~OTHER THAN A CLAIM FOR A REFUND OF PERSONAL PROPERTY TAX;~~

(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; OR

~~(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) (H) 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) § 14-906(B) of this subtitle; OR~~

~~(H) 1 YEAR FROM THE DATE THAT THE PROPERTY TAX IS PAID FOR ANY OTHER CLAIM FOR A REFUND OF PERSONAL PROPERTY TAX.~~

14-919.

NOTWITHSTANDING ANY OTHER PROVISION OF THIS TITLE, A COUNTY OR MUNICIPAL CORPORATION MAY PAY A CLAIM FOR A REFUND OF PERSONAL