

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:

(1) a lower final property tax liability than[

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

(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;

(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