

(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) 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.

14-919.

NOTWITHSTANDING ANY OTHER PROVISION OF THIS TITLE, A MUNICIPAL CORPORATION MAY PAY A CLAIM FOR A REFUND OF PERSONAL PROPERTY TAX WITHOUT INTEREST WITHIN 3 YEARS AFTER THE REFUND CLAIM IS APPROVED IF THE DEPARTMENT DETERMINES THAT THE REFUND IS A RESULT OF A FAILURE TO FILE A REPORT WHEN DUE OR OTHER TAXPAYER ERROR.

SECTION 2. AND BE IT FURTHER ENACTED, That notwithstanding § 11-103(a) of the Tax – Property Article as enacted under Section 1 of this Act, a person may file an amended personal property report that was originally due on April 15, 1999 on or before April 15, 2003.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2002.

May 16, 2002

The Honorable Thomas V. Mike Miller, Jr.  
President of the Senate  
State House  
Annapolis MD 21401

Dear Mr. President:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed Senate Bill 438 – Frederick County – Property Tax Credits – Agricultural Preservation Land and Farm Buildings.

This bill authorizes Frederick County to grant a property tax credit against the county real property tax on certain “agricultural preservation land” and against the property tax on buildings that are located on qualified agricultural land and used in connection with an agricultural activity.

House Bill 337, which was passed by the General Assembly and signed by me, accomplishes the same purpose. Therefore, it is not necessary for me to sign Senate Bill 438.

Sincerely,  
Parris N. Glendening  
Governor