Section *14–904(b) and* ~~14–915~~ 14–905(c)

Annotated Code of Maryland

(1986 Volume and 1990 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – Tax – Property

14–904.

(b) If the assessment on which State property tax is payable has become final and has not been appealed as provided by Subtitle 5 of this title, a person is eligible for a refund of State property tax only if the person paid a tax bill that is erroneous because of a mathematical ERROR, mechanical ERROR, ERROR IN THE PROPERTY DESCRIPTION, or other clerical error made by the taxing authority or assessing authority, and not because of an error of valuation.

~~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, UNLESS THE CLAIM WAS A RESULT OF AN ERROR BY THE ASSESSING AUTHORITY OR TAXING AUTHORITY;~~

~~(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;~~

~~(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) of this subtitle.~~

~~SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be construed retroactively and shall be applied to and interpreted to affect claims for refunds for property tax paid on or after July 1, 1982.~~

14–905.

(c) If the assessment on which county or municipal corporation property tax is payable has become final and has not been appealed as provided by Subtitle 5 of this title, a person is eligible for a refund of county or municipal corporation property tax under subsection (a) of this section only if the person paid a tax bill that is erroneous because of