

(3) Other special circumstances make it appear desirable that payment or delivery should be withheld because of national or international action affecting such money, property, value, or the full use and enjoyment of it.

(b) (1) If, after payment has been made to the board of education, a claim for refund is filed by the heir or legatee, or by the personal representative of the heir or legatee, the claimant is entitled to a refund, without interest, of the sum paid, or the proceeds from the sale of property if not in the form of cash when transferred to the board of education, or the fair market value at the time of transfer if not converted to cash.

(2) A CLAIM FOR REFUND UNDER THIS SUBSECTION MAY NOT BE FILED AFTER THE LATER OF:

- (I) 3 YEARS AFTER THE DEATH OF THE DECEDENT; OR
- (II) 1 YEAR AFTER THE TIME OF DISTRIBUTION OF THE PROPERTY.

10-103.

(b) (1) Except as provided in §§ 10-102 and 11-109 of this article, the right of a person seeking to recover property improperly distributed, or the value of it, from a person to whom property has been distributed is forever barred at the later of:

- (i) Three years from the death of decedent; or
- (ii) One year from the time of distribution of the property.

(2) This subsection does not bar recovery of property or the value of it received as the result of the heir's or legatee's participation in a fraudulent distribution.

SECTION 2. AND BE IT FURTHER ENACTED, That the limitation periods specified by this Act are declaratory of existing law, and shall apply whether a distribution of property occurred before, on, or after the effective date of this Act.

~~SECTION 2.~~ SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1998.

Approved May 21, 1998.

CHAPTER 786

(House Bill 1016)

AN ACT concerning

Property Tax - Tax Sales

FOR the purpose of authorizing collectors of property tax to establish certain terms for the conduct of tax sales; authorizing collectors of property tax to determine the manner of tax sales; providing for the authority to accept or refuse to accept