Also in subsection (a) of this section, the reference to submitting a refund claim to the "appropriate collector" is substituted for the former references to filing with "the Comptroller of the State" and "any collector or other agent authorized by law to collect such taxes" to clarify that under current practice a refund claim may be submitted only to the appropriate collector.

Also in subsection (a) of this section, the former reference to payment "into the treasury of the State" is deleted as superfluous.

In subsection (b) of this section, the reference that a person "is eligible for a refund ... only if" is substituted for the former lengthy reference that "no refunds shall be made, approved, or certified ... and the basis for the refund is a claim that such assessment is erroneous or excessive", for clarity.

Also in subsection (b) of this section, the reference to State property tax "is payable" is substituted for the former phrase "were levied and collected", for clarity.

Defined terms: "Assessment" § 1-101
"Collector" § 1-101 "Person" § 1-101
"State property tax" § 1-101 "Valuation" § 1-101

14-905. COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX REFUND CRITERIA.

(A) IN GENERAL.

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.

<u>(B) A PERSON WHO SUBMITS A WRITTEN REFUND CLAIM TO THE PERSON AUTHORIZED TO COLLECT A COUNTY OR MUNICIPAL CORPORATION CHARGE OR FEE FOR THE AMOUNT PAID IN EXCESS OF THE CHARGE OR FEE PROPERLY AND LEGALLY CHARAGEABLE OR COLLECTIBLE IS ELIGIBLE FOR A REFUND OF THE EXCESS CHARGE OR FEE.</u>

~~(B)~~ <u>(C)</u> LIMITATION.

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 <u>UNDER SUBSECTION (A) OF THIS SECTION</u> ONLY IF THE PERSON PAID A TAX BILL THAT IS ERRONEOUS BECAUSE OF A MATHEMATICAL,