assessments of Baltimore City" to conform to current practice.

In subsection (a)(2) of this section, the former reference to approval by the "appeal tax court", which referred to Baltimore City, is deleted as obsolete.

In subsection (b) of this section, the references to "denied" are substituted for the present references to "disallowed", for clarity.

Subsection (c)(2) and (3) of this section is revised to state expressly that which presently only is implied by the reference that "the taxpayer filing the same shall be entitled to a hearing thereon before such agency", for clarity.

In the introductory language of subsection (d) of this section, the reference to a claim that is "determined to be eligible" is substituted for the present reference to one that "is just and proper and should be allowed, in whole or in part", for clarity.

In subsection (d)(2) of this section, the reference to approval from "the appropriate county or municipal corporation official" is substituted for the former references to "the said county commissioners or the said municipal officials or the Mayor and City Council of Baltimore" and "the county commissioners, county council or officials of any municipality or Mayor and City Council of Baltimore", for clarity and to conform to current practice.

Also in subsection (d)(2) of this section, the former phrases "shall levy and pay to such person any money that was so paid" and "shall provide for payment of said claim either from available current funds or by tax levy to raise the money necessary to make the refund", which referred to how the governing body would be able to refund the claims, are deleted as superfluous.

The second clause of the second sentence of present Art. 81, § 216, which relates to the 3-year requirement, now appears in § 14-915 of this title.

Defined terms: "Collector" § 1-101
"County" § 1-101 "Municipal corporation" § 1-101
"Person" § 1-101

14-912. RESERVED.

14-913. RESERVED.

PART IV. REFUND CLAIMS.