[(b)] 1. In those cases in which eligible persons, firms, or corporations claim local tax exemptions under the provisions of § 511 of Public Law 1020 passed by the Congress of the United States in the year 1956 or of any amendment thereto, after payment of the full tax bill without allowance for such exemptions, said taxpayer may file with the collector in any county or municipality or of Baltimore City a written application for a refund in the amount of the exemption, and if approved by the collector, or official of any municipality and the county commissioners or the bureau of assessments of Baltimore City, the county commissioners or the officials of any municipality or the Mayor and the City Council of Baltimore City shall provide for payment of said claim either from available current funds or by tax levy to raise the money necessary to make such refund. In the event of refusal by the collector to pay a claim for a refund under this subsection, the remedy of the taxpayer shall be an action on implied assumpsit setting forth clearly the nature of the claim in appropriate paragraphs or counts so that the issue or issues of repayment may be clear for judicial determination. Such suit shall be filed within three years from the date of the payment of the tax bill against which such claim for refund is requested.

SECTION 16. AND BE IT FURTHER ENACTED, That Section(s) 214A of Article 81 - Revenue and Taxes be repealed and reenacted, without amendments, and transferred from the Annotated Code of Maryland to the Session Laws to read as follows:

Whenever any person shall have appealed from, or petitioned for the reduction of, any assessment, locally determined, for ordinary taxes, a final determination of such appeal or petition providing for a reduction in said assessment shall apply, ipso facto, to any assessment for ordinary taxes locally imposed, at the same valuation as that appealed or petitioned to be reduced, on the same property, made for any tax year which is subsequent to the tax year of the assessment so appealed or petitioned to be reduced, for which the date of finality precedes the date of said final determination and for which no notice as to assessments has been sent under § 29(a) of this article.

SECTION 17. AND BE IT FURTHER ENACTED, That Section(s) 246B through 246D, inclusive, of Article 81 - Revenue and Taxes be repealed and reenacted, without amendments, and transferred from the Annotated Code of Maryland to the Session Laws to read as follows:

1.

(a) All supervisors of assessments shall on and after July 1, 1973 be employees of the State of Maryland, except to the extent otherwise provided herein.