
By: **Delegates Healey, Bozman, C. Davis, Heller, Howard, Marriott,
Patterson, and Rosso**

Introduced and read first time: February 4, 2002

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Personal Property Tax - Refund Claims**

3 FOR the purpose of altering the time period within which certain owners of personal
4 property may appeal the value or classification of certain personal property by
5 submitting a petition for review; altering the time period within which a person
6 must submit a refund claim for certain claims for refund of personal property
7 tax; providing that a county or municipal corporation may pay a claim for a
8 refund of personal property tax without interest within a certain period after
9 the claim is approved; and generally relating to refund claims for personal
10 property tax.

11 BY repealing and reenacting, with amendments,
12 Article - Tax - Property
13 Section 14-505(a), 14-611, 14-905(a), and 14-915
14 Annotated Code of Maryland
15 (2001 Replacement Volume and 2001 Supplement)

16 BY adding to
17 Article - Tax - Property
18 Section 14-919
19 Annotated Code of Maryland
20 (2001 Replacement Volume and 2001 Supplement)

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

23 **Article - Tax - Property**

24 14-505.

25 (a) For personal property assessed by the Department, the owner who
26 reported cost or market information for the personal property to the Department but
27 failed to report the information accurately may appeal the value or classification of

1 the personal property set forth in the notice of assessment by submitting a petition for
2 review to the Department if:

3 (1) the owner claims that the personal property is valued at a higher
4 value than if the information had been reported accurately; and

5 (2) the appeal is made within [3 years] 1 YEAR of the date of the notice
6 of assessment.

7 14-611.

8 [On] SUBJECT TO § 14-919 OF THIS TITLE, ON the final determination of an
9 appeal under Subtitle 5 of this title, any money paid by a taxpayer that exceeds the
10 amount properly chargeable under the determination shall be refunded at the same
11 rate of interest that the taxes would have borne if the taxes were determined to have
12 been overdue.

13 14-905.

14 (a) [A] SUBJECT TO § 14-919 OF THIS SUBTITLE, A person who submits a
15 written refund claim to the appropriate collector for county or municipal corporation
16 property tax erroneously or mistakenly paid to the collector is eligible for a refund of
17 the amount paid that exceeds the amount that is properly and legally chargeable to or
18 collectible from the person.

19 14-915.

20 To be eligible for a refund, a person must submit a refund claim on or before:

21 (1) 3 years from the date that the property tax is paid, for a claim under
22 § 14-904, § 14-905(a), (b), or (d), or § 14-906(c) of this subtitle OTHER THAN A CLAIM
23 FOR A REFUND OF PERSONAL PROPERTY TAX;

24 (2) 3 years from the date that the recordation tax is paid, for a claim
25 under § 14-907 of this subtitle;

26 (3) 3 years from the date that the transfer tax is paid, for a claim under
27 § 14-908 of this subtitle;

28 (4) 1 year from the date of finality of the erroneous assessment of
29 personal property for which a claim is submitted under § 14-906(b)(1)(i) of this
30 subtitle; or

31 (5) (I) 1 year from the date that the tax rate is fixed for the taxable
32 year following an advance payment of property tax on personal property for which a
33 claim is submitted under § 14-906(b)(1)(ii) of this subtitle; OR

34 (II) 1 YEAR FROM THE DATE THAT THE PROPERTY TAX IS PAID FOR
35 ANY OTHER CLAIM FOR A REFUND OF PERSONAL PROPERTY TAX.

1 14-919.

2 NOTWITHSTANDING ANY OTHER PROVISION OF THIS TITLE, A COUNTY OR
3 MUNICIPAL CORPORATION MAY PAY A CLAIM FOR A REFUND OF PERSONAL
4 PROPERTY TAX WITHOUT INTEREST WITHIN THREE YEARS AFTER THE REFUND
5 CLAIM IS APPROVED.

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
7 July 1, 2002.