

computation, calculation or recordation of the assessment upon which said tax bill is based. Such claim for refund shall be in such form, verified in such manner, contain such information and be supported by such documents as may be prescribed by regulations of the county commissioners OR ORDINANCE OF ANY MUNICIPALITY or ordinance of the mayor and city council of Baltimore and shall be filed within three years from the date of the payments of the ordinary taxes for which refund is requested.

(b) 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 [of] 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.

(c) When any person has paid in full any tax bill which was erroneously computed or calculated, the taxpayer may file with the collector in any county OR ANY MUNICIPALITY or of Baltimore City a written application for a refund in the amount of the erroneous computation or calculation, and if approved by the collector and the county commissioners, county council, OR OFFICIALS OF ANY MUNICIPALITY, or the bureau of assessments of Baltimore City, the county commissioners, county council OR OFFICIALS OF ANY MUNICIPALITY or mayor and city council of Baltimore 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.

(D) THE PROVISIONS OF THIS SECTION RELATING TO THE REFUND BY MUNICIPALITIES OF TAXES ERRONEOUSLY OR MISTAKENLY PAID SHALL APPLY ONLY TO THOSE TAXES WHICH HAVE BEEN PAID SINCE JULY 1, 1970.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1973.

Approved May 24, 1973.
