

**§5280. Refund claim**

Every claim for refund must be filed with the assessor in writing and state the specific grounds upon which it is founded. If the assessor denies the refund claim in whole or in part, or the refund claim is deemed denied under section 5282, the taxpayer may request reconsideration of the denial or deemed denial of the refund claim pursuant to section 151. [PL 2013, c. 331, Pt. C, §38 (AMD); PL 2013, c. 331, Pt. C, §41 (AFF).]

**SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). PL 1977, c. 694, §726 (AMD). PL 1993, c. 395, §24 (AMD). PL 1993, c. 395, §32 (AFF). PL 2013, c. 331, Pt. C, §38 (AMD). PL 2013, c. 331, Pt. C, §41 (AFF).

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