

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND  
Legislative Session 2016, Legislative Day No. 15

Resolution No. 88-16

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Mr. Tom Quirk, Councilman

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By the County Council, September 6, 2016

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A RESOLUTION to approve the refund of certain real property taxes collected from Carol E. Benjamin, who is entitled to an exemption from real property taxes by reason of the exemption afforded to disabled veterans under State law.

WHEREAS, Section 7-208(b), Tax-Property Article of the Annotated Code of Maryland, provides for a real property tax exemption to be allowed certain disabled veterans; and

WHEREAS, Section 7-208(g) of said Article permits the governing body of a County, by law, to authorize a refund of all County property taxes collected on real property in the taxable years in which an exemption was authorized but not granted; and

WHEREAS, Section 11-2-106 of the Baltimore County Code authorizes the County Council to refund taxes to a taxpayer, in accordance with Section 7-208(g) of the Tax-Property Article for a period not more than three years preceding the date of application for the refund; and

WHEREAS, Carol E. Benjamin, initially applied for a refund on August 26, 2015, and a refund for the period of June 26, 2015 through July 11, 2015 was approved by the County Council pursuant to Resolution 79-15 on September 21, 2015; and

WHEREAS, Carol E. Benjamin subsequently appealed the effective date of her disability to the Department of Veterans Affairs and in a decision dated April 1, 2016 was granted an earlier effective date of September 16, 2011; and

WHEREAS, Carol E. Benjamin has met the criteria of a disabled veteran established by Section 7-208 of the Tax-Real Property Article and, after initially applying to the County on August 26, 2015 and being approved for a refund pursuant to Resolution 79-15, has thereafter been granted an earlier effective date of disability by the Department of Veterans Affairs; now therefore

BE IT RESOLVED BY THE COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND, that pursuant to said State and County statutes, it is hereby determined that Carol E. Benjamin, is, by reason of being a disabled veteran, entitled to an exemption and a refund of County real property taxes as to her legal residence known as 78 Mountain Green Circle, Baltimore, Maryland 21244 (Property No. 18-00-004203); and

BE IT FURTHER RESOLVED, that the County Council approves the refund of County real property taxes calculated in accordance with Section 7-208 and Section 11-2-106 from August 26, 2012 through June 25, 2015; and

BE IT FURTHER RESOLVED, that a copy of this Resolution be forwarded to Carol E. Benjamin, the Office of Budget and Finance and the State Department of Assessments and Taxation.

DAV.wpd