

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND
Legislative Session 2009, Legislative Day No. 18

Resolution No. 82-09

Mr. Kenneth N. Oliver, Councilman

By the County Council, November 2, 2009

A RESOLUTION to approve the refund of certain real property taxes collected from Eugene D. Smith who is entitled to an exemption from State and County 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 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, Eugene D. Smith has met the criteria of a disabled veteran established by Section 7-208 of the Tax-Property Article and has applied to the County, on September 25, 2009 for the appropriate refund; 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 Eugene D. Smith is, by reason of being a disabled veteran, entitled to an exemption and a refund of County

real property taxes as to his legal residence known as 3802 Cedar Drive Baltimore, Maryland 21207 (Property# 03-16-060650); and

BE IT FURTHER RESOLVED, that the County Council approves the refund of State and County real property taxes calculated in accordance with Section 7-208 and Section 11-2-106 from September 16, 2008 through July 15, 2009; and

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

r08209.wpd