

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND
Legislative Session 2013, Legislative Day No. 14

Resolution No. 82-13

Mr. John Olszewski, Sr., Councilman

By the County Council, September 3, 2013

A RESOLUTION to approve the refund of certain real property taxes collected from Iris J. O'Dea who is entitled to an exemption from real property taxes by reason of the exemption afforded to surviving spouses of 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 surviving spouses of 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, Iris J. O'Dea has met the criteria of a surviving spouse of a disabled veteran established by Section 7-208 of the Tax-Property Article and has applied to the County, on July 30, 2013 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 Iris J. O'Dea is, by reason of being a surviving spouse of a disabled veteran, entitled to an exemption and a refund of County real property taxes as to her legal residence during the relevant period known as 906 Lance Avenue, Baltimore, Maryland 21221 (Property No. 15-19-320620); 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 July 30, 2010 through July 18, 2013; and

BE IT FURTHER RESOLVED, that a copy of this Resolution be forwarded to Iris J. O'Dea, the Office of Budget and Finance and the State Department of Assessments and Taxation.