

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

Resolution No. 86-13

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Mr. Tom Quirk, Councilman

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By the County Council, September 3, 2013

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A RESOLUTION to approve the refund of certain real property taxes collected from Leonard Spencer who is entitled to a partial exemption from State and County real property taxes by reason of the exemption afforded to blind persons under State law.

WHEREAS, Section 7-207(b), Tax-Property Article of the Annotated Code of Maryland, provides for a partial real property tax exemption to be allowed certain blind persons; and

WHEREAS, Section 7-207(f) of said Article allows 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 the State statute, for a period not exceeding three years preceding the date of application for the refund; and

WHEREAS, Leonard Spencer has met the criteria of a blind individual established by Section 7-207 of the Tax-Property Article, and has applied to the County, on August 16, 2013, for a refund of taxes, now, therefore

BE IT RESOLVED BY THE COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND, that pursuant to said State statutes, it is hereby determined that Leonard Spencer, by reason of blindness, is entitled to a partial exemption and to a refund of county real property taxes as to his legal residence known as 7028 Glen Spring Road, Baltimore, Maryland 21244 (Property No. 01-21-850030); and

BE IT FURTHER RESOLVED, that the County Council approves the refund of County real property taxes calculated in accordance with Section 7-207 and Section 11-2-106 for the period from August 16, 2010 to July 4, 2013; and

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