

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND
Legislative Session 2014 Legislative Day No.

Resolution No. 36-14

Mr. Todd Huff, Councilman

By the County Council, April 21, 2014

A RESOLUTION to approve the refund of certain real property taxes collected from Ann R. McFadden 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, Ann R. McFadden 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 March 19, 2014, 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 Ann R. McFadden, by reason of blindness, is entitled to a partial exemption and to a refund of county real property taxes as to her legal residence known as 19 Thomas Shilling Court, Upperco, Maryland 21155 (Property No. 18-00-002650); 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 March 19, 2011 to March 4, 2014; and

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