

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND  
Legislative Session 2015 Legislative Day No. 14

Resolution No. 71-15

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Mrs. Cathy Bevins, Councilwoman

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By the County Council, September 8, 2015

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A RESOLUTION to approve the refund of certain real property taxes collected from Clarence J. Rappold, Jr., 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, Clarence J. Rappold, Jr., 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 July 20, 2015, 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 Clarence J. Rappold, Jr., 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 1803 Willann Road, Baltimore, Maryland 21237 (Property No. 14-18-001620); 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 July 20, 2012 to April 12, 2015; and

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