

Board of Estimates

(continued)

The applicable law in this matter is found in Article 81, Section 9, sub-section 35(a), of the Annotated Code of Maryland (1957 Edition) which provides, in part, as follows:

(a) Grant of Exemptions - - - "The dwelling house and the lot or curtilage whereon the same is erected of any blind person shall also be exempt from taxation up to an assessed valuation of \$6,000.00, in any instance - - -".

A portion of sub-section 35(b) of the aforesaid Section 9, which relates to the filing of claims for exemption from taxes in cases of this kind states that:

"Such exemptions shall be allowed and prorated by the assessing authority for the remainder of any taxable year from the date the claimant shall have acquired title to the real property intended to be exempt hereunder".

Sub-section 35(c) of said Section 9 provides, in part, as follows:

"The governing body of each municipality, by appropriate resolution, may return all taxes collected on property which would have been exempt had proper claim in writing been made therefor in the manner provided hereunder; provided, however, that such refunds shall not be made for any year or portion thereof prior to June 1, 1950."

The Department of Assessments of Baltimore City has determined that Mr. James A. Harrison is a "blind person" as defined in Section 9 above, and that such blindness has existed since August 16, 1961. Accordingly, it has granted an exemption to the extent of Six Thousand Dollars (\$6,000.00) of the assessed value of the property in question for the year 1963 and subsequent years. That decision is consistent with prior opinions of this office (see our files numbered 106033 and 106109) that where property is held as tenants by the entirety and either spouse qualifies for the blind exemption, then the exemption may be granted as to the real estate taxes on said property.