

Dorine Hall

v.

Supervisor of Assessments
for Worcester County

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IN THE
MARYLAND TAX COURT

24-MI-WO-0576

MEMORANDUM AND ORDER

In this appeal, the Petitioner, who is the surviving spouse of a veteran who perished from service-related disabilities, disagreed with the Property Tax Assessment Appeals Board (“PTAAB”) decision denying her property tax exemption and refund. The PTAAB affirmed the Supervisor’s denial. For the following reasons, this Court REVERSES the decisions of the PTAAB and Supervisor.

Henri Hall served this country from January 5, 1981, to August 31, 1994, in the Air Force, with an initial service time from January 8, 1975, to December 20, 1978. Together, Mr. Hall served during Peacetime, the Gulf War, and the Vietnam War. Mr. Hall unfortunately developed organ cancers including prostate and stomach. These not only were service-connected, but were rated at 100% at the time of his death, resulting in a permanent and total disability. Mr. Hall passed away on December 15, 2023, from sepsis and bacteremia significantly contributed by prostate cancer metastatic adenocarcinoma.

At the hearing, the Court heard from the Supervisor that the August 15, 2024, letter from the Department of Veterans Affairs that listed Mr. Hall’s 100%, permanent, and total disability as not acceptable proof as required under statute. MD. CODE ANN., TAX-PROP. § 7-208. Instead, the Supervisor took an earlier-dated Department of Veterans Affairs Rating Decision (from 11/28/2023 – less than three weeks before Mr. Hall’s death) as dispositive that Mr. Hall was not 100%, permanently, and totally disabled from service-related conditions. Upon further review of the evidence, testimony, and post-hearing briefs, this Court is convinced that the August 15, 2024,

letter is the correct showing of Mr. Hall's disabilities.¹ Under the relevant section, the Court finds that Mr. Hall was a "disabled veteran" at the time of his death. *Id.* at § 7-208(a)(3)(ii). Further, the August 15, 2024, letter is a "certification of the disabled veteran's disability." *Id.* at § 7-208(d)(1)(ii)(1).²

As such, the Petitioner has met the burden of proof that the Supervisor's determination and PTAAB's decisions must be REVERSED on this TWENTY-THIRD day of APRIL 2025. IT IS FURTHER ORDERED that the Petitioner must receive any property tax refunds due to her as a result of this decision.

CC: B. Randall Coates, Esq.

Allison Smart, Esq.

Katrina Wiggins, Administrator

CERTIFIED TRUE COPY
TEST: Andrew Berg, Clerk

NOTICE: You have the right of appeal from the above Order to the Circuit Court of any County or Baltimore City, wherein the property or subject of the assessment may be situated. The Petition for Judicial Review **MUST** be filed in the proper Court within thirty (30) days from the date of the above Order of the Maryland Tax Court. Please refer to Rule 7-200 et seq. of the Maryland Rules of Court, which can be found in most public libraries.

¹ This follows the Court's and the State Department of Assessments and Taxation's previous admissions of such a letter. *See* Harford County v. State Department of Assessments & Taxation (24-MI-OO-0580), Charles Dobson v. State Department of Assessments & Taxation (24-MI-PG-0515), and State Department of Assessments & Taxation v. Cherlie Hodgdon (22-MI-MO-0346).

² The only contention between the parties was the rating of Mr. Hall. All other statutory requirements were met and agreed upon, including Mr. Hall's honorable discharge, that the Petitioner was Mr. Hall's spouse, and that the property was the Petitioner's dwelling.