RESOLUTION NO. 1990

A RESOLUTION OF THE COUNCIL OF THE CITY OF SALISBURY, MARYLAND APPROVING AN EXEMPTION FROM REAL PROPERTY TAXES FOR EAST SIDE MEN'S CLUB FOR FISCAL YEAR 2009, FISCAL YEAR 2010 AND FISCAL YEAR 2011 REAL PROPERTY TAXES AND ALL OUTSTANDING INTEREST AND PENALTIES

WHEREAS, East Side Men's Club has requested a tax exemption for its fiscal year 2009, fiscal year 2010 and fiscal year 2011 real property taxes; and

WHEREAS, the Annotated Code of Maryland Tax – Property, § 9-324 provides the City authority to grant a tax credit for East Side Men's Club; and

WHEREAS, historically with the majority of East Side Men's Club requests over the years the Salisbury City Council has approved such a tax credit; and

WHEREAS, the property is currently used by the Fraternal Order of the Eagles Aerie 4503, which is a tax exempt/ non profit fraternal organization who donates funds to community organizations;

NOW, THEREFORE, BE IT RESOLVED, that the Council of the City of Salisbury, Maryland does hereby grant the tax exemption request of East Side Men's Club for real property taxes owed for Fiscal Year 2009, Fiscal Year 2010 and Fiscal Year 2011 and all outstanding interest and penalties.

THE ABOVE RESOLUTION was introduced and duly passed at a meeting of the Council of the City of Salisbury, Maryland held on November 8, 2010, and is to become effective immediately.

ATTEST:

Brenda J. Colegrove

City Clerk

Louise Smith

Council President

APPROVED BY ME THIS

day of November, 2010

James Ireton, Jr.

Mayor

City of Salisbury

Memo

To: John R. Pick, City Administrator

From: Pamela B. Oland, Director of Internal Services

Date: October 21, 2010

Re: East Side Men's Club

In June 2010, City Council passed Resolution 1931 pulling the property owned by East Side Men's Club from the tax sale to resolve the issues surrounding the ownership of the properties. Since that time, on June 24, 2010, East Side Men's Club voted to deed the properties located at 107 Alexander Avenue to the Salisbury Fraternal Order of Eagles Aerie 4503.

Attached please find a copy of the deed that will transfer the property to the Eagles. Until there is a solution related to the outstanding taxes, the transfer can not be completed. As such, the East Side Men's Club is requesting all outstanding taxes and fees related to these properties for FY 09, FY 10 and FY 11 be waived.

As previously stated, East Side Men's club has no income and other than this property, has no assets. Additionally, the FOE 4503 has donated significant funds to local charities. Attached please find a resolution which would grant the tax exemption for the East Side Men's Club for the outstanding taxes from FY 09, FY 10 and FY 11. A request for waiver of the tax liens has been provided to Wicomico County and they are in the process of considering the waiver as well. After the tax issues have been resolved, including the County tax issues, the property transfer will be completed.

If you have any questions, please let me know.

THIS DEED is made this 26 day of August, 2010, by EAST SIDE MEN'S CLUB, INC., a Maryland Corporation, hereinafter referred to as "Grantor", witnesseth:

THAT FOR AND IN CONSIDERATION of the sum of TEN DOLLARS (\$10.00) and other good, valuable and sufficient considerations in hand paid, receipt of which is hereby acknowledged, the said Grantor does hereby grant and convey unto SALISBURY FRATERNAL ORDER OF EAGLES 4503 INC., hereinafter referred to as "Grantee", its successors and assigns, all the following described property:

ITEM ONE: ALL that lot, tract, or parcel of land situate and lying in the City of Salisbury, Salisbury Election District of Wicomico County, State of Maryland, on the Northeast side of and binding upon a new road or street known as Alexander Avenue, fifty (50) feet in width leading in a Northwesterly direction from the Westernmost side of the new Salisbury-Delmar State Road, also known as Salisbury Boulevard, through the development known as "Northwood", and more particularly described as follows: Beginning for the outlines of the same on the Northeast side of Alexander Avenue aforesaid at the Northwest corner of the land now or formerly of Burnley D. Wilder and Ruby J. Wilder, at an iron pipe driven in the ground; thence running (1) North 45 degrees 32 minutes West, binding upon the Northeast side of Alexander Avenue, a distance of one hundred forty-eight and three-tenths (148.3) feet to the Northwood development, at a coment post thence (2) North 4 degrees 28 minutes East, binding upon the said Northwood development a distance of one hundred fifty (150) feet to the land now or formerly of G. L. Hastings, at a cement post thence (3) South 45 degrees 32 minutes East, binding upon the Westernmost outline of the aforesaid G. L. Hastings land, a distance of one hundred forty-eight and three-tenths (148.3) feet to the Northeast comer of the aforesaid Wilder land, at an iron pipe; thence (4) South 47 degrees 28 minutes West, binding upon the Northernmost outline of the aforesaid Wilder land, a distance of one hundred fifty (150) feet to the point of beginning; as laid down on property survey and plat made for Winfield C. Dennis, by Filbert M. Hitch, Surveyor, on June 8, 1953 and recorded among the Land Records of Wicomico County, Maryland in Liber

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(410) 719-2356 FAX (410) 749-8731 J.W.T.S. No. 350, folio 46; SUBJECT to a certain easement or right of way granted to the Eastern Shore Public Service Company of Maryland, dated August 20, 1947 and recorded among the aforesaid Land Records in Liber J.W.T.S. No. 389, folio 383.

ITEM TWO: ALL that lot or parcel of land situate and lying in Salisbury Election
District of Wicomico County, State of Maryland, on the Easterly side of and binding upon
Raymond Drive and on the Northerly side of and binding upon Alexander Avenue, having a
frontage on Raymond Drive of 102 feet and a frontage on said Alexander Avenue of 90 feet
and being Lot No. 28 in Block E as shown and designated on Plat of "Northwood" made by
Filbert M. Hitch, Surveyor, dated June 11,1949 and recorded among the land Records of
Wicomico County, Maryland, in Liber J.W.T.S. No. 304, folio 41.

ITEM THREE: ALL that piece or parcel of land situate and lying in Salisbury

Election District, Wicomico County, State of Maryland, on the Easterly side of and binding upon Raymond Drive and having a frontage on said Raymond Drive of 50 feet; being bounded on the North by Lot No. 24, Block "E" as shown on plat hereinafter referred to and bounded on the South by Lot No. 26 Block "E", as shown on plat hereinafter referred to, and being in all respects Lot No. 25, Block "E", as shown and designated on plat of "Northwood" made by Filbert M. Hitch, Surveyor dated June 11,1949 and recorded among the Land Records of Wicomico County, Maryland in Liber J.W.T.S. No. 304, folio 40.

ITEM FOUR: ALL that lot or parcel of land situate and lying in Salisbury Election

District of Wicomico County, State of Maryland, on the Easterly side of and binding upon

Raymond Drive, having a frontage on said Raymond Drive of 50 feet, bounded on the North

by Lot No. 25, Block "E" as shown on plat hereinafter referred to, bounded on the South by

Lot No. 27, Block "E" as shown on plat hereinafter referred to, and being in all respects Lot

No. 26, Block "E", as shown and designated on plat of "Northwood" made by Filbert M.

Hitch, Surveyor, dated June 11,1949 and recorded among the Land Records of Wicomico

County, Maryland in Liber J.W.T.S. No. 304, folio 40.

ITEM FIVE: ALL that lot or parcel of land situate and lying in Salisbury Election

District of Wicomico County, State of Maryland, on the Easterly side of and binding upon

Raymond Drive and having a frontage on said Raymond Drive of 50 feet, bounded on the

North by Lot No. 26 in Block "E" as shown on plat hercinafter referred to, and bounded on

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the South by Lot No. 28 in Block "E" as shown on plat hereinafter referred to, and being in all respects Lot No. 27, in Block "E" as shown on plat of "Northwood" made by Filbert M. Hitch, Surveyor, dated June 1 I, 1949 and recorded among the Land Records of Wicomico County, Maryland in Liber J.W.T.S. No. 304, folio 40.

ITEM TWO, THREE, FOUR AND FIVE BEING SUBJECT, NEVERTHELESS, to the restrictions and conditions set forth in a Deed from Larmar Corporation and Deers Head Park Inc. to Evelyn E. Dennis, dated February 20, 1951 and recorded among the Land Records of Wicomico County, Maryland in Liber J.W.T.S. No.325, folio 175 and ALSO SUBJECT to the restrictions and conditions set forth in a deed from Lamar Corporation and Deers Head Park, Inc., to the said Evelyn E. Dennis dated July 14,1949 and recorded among the Land Records of Wicomico County, State of Maryland, in Liber J.W.T.S. No. 311, folio 21.

ITEMS ONE, TWO, THREE, FOUR AND FIVE being the same land conveyed unto East Side Men's Club, Inc. from E & N Enterprises, Inc. by Deed dated December 16, 1988 and recorded among the aforesaid Land Records in Liber No. 1167, Folio 011.

REFERENCE to said deeds, plat and to preceding deeds of the property hereby conveyed, and to the references contained therein, is hereby made a part hereof as if herein fully set forth.

TOGETHER with the improvements thereon and all the rights, ways, roads, privileges, appurtenances and advantages thereto belonging or in any way appertaining.

TO HAVE AND TO HOLD the above granted property unto the said Grantee, forever in fee simple, and the Grantee covenants and agrees to and with the Grantor that the said parcels of land hereby conveyed shall be used solely and exclusively for the use and benefit the Grantee for so long as Grantee retains its current business entity status as a non-profit corporation chartered in the State of Maryland, and should Grantor lose its current corporate charter and otherwise cease to exist as a Maryland non-profit corporation, then said parcels of land shall revert to and become the property of the Grantor, its successors, and assigns.

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AND the Grantor does hereby covenant that it will warrant specially the property hereby conveyed and that it will execute such other and further assurances of the land as may be requisite and necessary.

AS WITNESS our hands and seals the day and year first above written.

ATTEST:

EAST SIDE MEN'S CLUB, INC.

Roger B. Jones, Secretary

Clayton Evans, President

STATE OF MARYLAND, COUNTY OF WICOMICO:

I HEREBY CERTIFY, that on this Activated and of Ficeset, 2010, before me, the undersigned officer, personally appeared Clayton Evans, who acknowledged himself to be the President of the Grantor Corporation, and that he as such President, being authorized to do so, executed the foregoing instrument for the purposes therein contained, by signing, in my presence, the name of the said corporation as President, and certified that this conveyance is not part of a transaction in which there is a sale, lease, exchange or other transfer of all or substantially all of the property and assets of the Grantor Corporation. He further certified that the consideration paid for this property is in the amount of \$0.00.

AS WITNESS my hand and seal, the day and year first above written.

My Commission Expires:

Notary Public 6

VICTORIA A. MYERS NOTARY PUBLIC STATE OF MARYLAND My Commission Expires April 30, 2013

STATE OF MARYLAND, COUNTY OF WICOMICO:

I HEREBY CERTIFY, that on this day of day of 2010, before me, the undersigned officer, personally appeared Roger B. Jones, who acknowledged himself to be the Secretary of the Grantor Corporation, and that he as such Secretary, being authorized to do so, executed the foregoing instrument for the purposes therein contained, by signing, in my presence, the name of the said corporation as Secretary and certified that this conveyance is not part of a transaction in which there is a sale, lease, exchange or other transfer of all or substantially all of the property and assets of the Grantor Corporation. He further certified that the consideration paid for this property is in the amount of \$0.00.

AS WITNESS my hand and seal, the day and year first above written.

My Commission Expires:

Notary Public

VICTORIA A. MYERS
NOTARY PUBLIC STATE OF MARYLAND
My Commission Expires April 30, 2013

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(410) 749-2396 FAX (410) 749-8731 The undersigned hereby certifies that this Deed was prepared by or under the supervision of an attorney admitted to practice before the Court of Appeals of Maryland.

Date: 8/26/10

I. Garrett Sheller

Attorney-at-Law

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2010

MARYLAND FORM

Certification of Exemption from Withholding Upon Disposition of Maryland Real Estate Affidavit of Residence or Principal Residence

Based on the certification below, Transferor claims exemption from the tax withholding requirements of §10-912 of the Tax-General Article, Annotated Code of Maryland. Section 10-912 provides that certain tax payments must be withheld and paid when a deed or other instrument that effects a change in ownership of real property is presented for recordation. The requirements of §10-912 do not apply when a transferor provides a certification of Maryland residence or certification that the transferred property is the transferor's principal residence.

1. Transferor Information

Name of Transfero	Or	•	
EAST SIDE	E MEN'S CLUB, INC.		
	2. Reasons	for Exemption	
Resident Status	I, Transferor, am a resident of the State of Maryland. Transferor is a resident entity as defined in Code of Maryland Regulations (COMAR) 03.04.12.02B(11), I am an agent of Transferor, and I have authority to sign this document on Transferor's behalf.		
Principal Residence		Although I am no longer a resident of the State of Maryland, the Property is my principal residence as defined in IRC 121 and is recorded as such with the State Department of Assessments and Taxation.	
	y of perjury, I certify that I have examined ct, and complete.	this declaration and that, to the best of my knowledge, it	
	3a. Individu	ual Transferors	
Witness		Name	
		Signature	
	3b. Entity	/ Transferors	
Attest	Roger B. Jones, Secretary	East Side Men's Club, Inc. Name Of Entry Ex Author Evans Clayton Evans President	