

IN RE: * BEFORE THE
CORRIDOR SQUARE, LLC * HOWARD COUNTY
* ZONING BOARD
David Zinner * CASE NO.: ZB-1130M

EXCEPTIONS OF PROTESTANT DAVID ZINNER TO HEARING EXAMINER REPORT

Protestant David Zinner submits, pursuant to Howard County Code § 16.203A(d), these Exceptions to the Report of the Zoning Board Hearing Examiner in ZB 1130M, Corridor Square LLC, issued on March 30, 2026.

Respectfully submitted,

By: *David C. Zinner*
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Overview

- The proposed zoning modification of the lots that are part of the Rosa Bonheur Memorial Park (RBMP) violates the Howard County, MD Cemetery Preservation Act of 1993 (Council Bill 13-1993). See Appendix 1 at the end of this document for relevant parts of the Council Bill.

On May 03, 1993, the Howard County Cemetery Preservation Act of 1993 was adopted by Council Bill #13 and became effective on July 06, 1993. This legislation aimed at protecting historic burial sites from development and neglect. It established the Howard County Cemetery Preservation Advisory Board to oversee, inventory, and protect over 200 known historic cemeteries, ranging from family plots to colonial sites. The Rosa Bonheur Memorial Park (RBMP) is protected by this legislation. The act prompted the creation of a comprehensive cemetery and gravesite inventory of 200 Howard County cemeteries. RBMP is listed as 37-9. See Appendix 1 at the end of this document.

1. RBMP is on the Howard County Cemetery Inventory and is therefore protected by the Act.
2. Sec. 16.1301. – Definitions - Defines a cemetery as “Cemetery means any land or structure used or intended to be used for the interment of human remains.” RBMP has interred human remains.
3. Sec. 16.1304. – Development or subdivision in a cemetery.
 - (a) Accommodation. When a property owner proposes to develop a property, through submission of a subdivision sketch plan, preliminary equivalent sketch plan, or a site development plan, on which is located a cemetery which is shown on the inventory map, the property owner shall:
 - (1) Accommodate the cemetery.... “Clearly the RBMP is not being accommodated.
4. Sec. 16.1306. – Removal prior to development.

If a property owner removes human remains from a cemetery prior to entering the development or subdivision process, then any subsequent development of the area formerly occupied by the cemetery shall be prohibited.” This section clearly prohibits the proposed development.

- **PETITIONER’S NOTICE OF WAIVER OF RIGHT TO FILE EXCEPTIONS TO**

HEARING EXAMINER REPORT - was not sent to all parties

- On page 18, the report says:

“This is the front portion of the Rosa Bonheur Memorial Park (the “Memorial Park”). The area requested to be rezoned is approximately 2.06 acres. It is owned by Memorial LLC, which has authorized the Petitioner to submit the instant request as evidenced by the Property Owner Authorization form filed with the Petition.”

The Property Owner’s Authorization Form was signed by Mayer E. Guttman. He is also the registered agent (according to the Maryland SDAT) for Memorial LLC. This appears to be less than an arms length transaction and raises issues of conflict of interest. The SDAT shows:

Department ID Number: W16893653

Business Name: CORRIDOR SQUARE, LLC

Principal Office: SUITE 100 6800 DEERPATH ROAD ELKRIDGE MD 21075

Resident Agent: MAYER E. GUTMAN LEVIN GANN 1 W. PENNSYLVANIA AVE STE 900 TOWSON MD 21204

AFFIDAVIT AS TO CONTRIBUTIONS TO CANDIDATES AND BUSINESS ENGAGEMENTS WITH ELECTED OFFICIALS and the DISCLOSURE OF CONTRIBUTION. These forms have no individual legible name in the signature section making them invalid..

Timing

“The primary election date this year is June 23, 2026. To provide sufficient time for any written decisions to be drafted and signed by the Board members prior to the deadline, the Zoning Board plans to conclude decision-making on cases toward the end of April.”

“... Any cases that are not concluded within these deadlines could be deferred until the next County Council takes office in December and begins to schedule Zoning Board meetings in 2027.”

<https://cc.howardcountymd.gov/zoning-land-use/zoning-board>

Since the due date for exceptions is April 20, 2026 it seems clear that the Zoning Board will not make a decision until 2027.

Report Errors and Clarifications to the Hearing Examiners Report of March 30, 2026

Throughout the Hearing Examiner’s report, there are numerous incorrect statements, all of which seem to be intended to undermine the Rosa Bonheur Memorial Park (RBMP) as a legitimate cemetery where relatives and friends visit, and care for a lasting memorial to their loved ones.

On page 17 the report says:

“He [William Green], however, never received licensure or approval for human interments.”

In April 1979, a successful petition to the Court of Appeals by William A. Green gave Green the right to bury humans as well as animals at the Rosa Bonheur Memorial Park. The cemetery became a “family cemetery” at this point as opposed to a “pet cemetery”.

Before the Office of Cemetery Oversight (OCO) was established in August 1997, Maryland cemetery regulation was fragmented, with many, particularly religious, nonprofit, or municipal cemeteries, operating with limited or no state oversight. Licensure was largely handled through general business incorporations rather than specialized industry oversight.

On page 18 the report says:

“The Memorial Park is a blighted and abandoned pet cemetery”

This statement is false. The cemetery is not blighted. People have continued visiting their loved ones at the cemetery. For years it has been maintained by volunteers, tending the graves and caring for memorials. Rosa Bonheur Society (RBS) has been providing support and information for plot holders and relatives of those buried. RBS has cut the grass for years. RBS has provided maintenance, community outreach, etc. since May 2007. Simply put, the cemetery is not blighted.

The cemetery is not abandoned because it has an owner. The cemetery does not meet the legal definition of an “abandoned cemetery”. See Appendix 2 for the definition of Abandoned Cemetery.

On pages 17, 45 & 46 the report states in various ways that there are no burial records. For example *“Mr. Green, the former owner of the Memorial Park, failed to keep any records including deeds for plots.”*

William Green maintained records and issued deeds, receipts for financial transactions, etc. There are countless examples extant of deeds and other paperwork preserved by people with loved ones buried at the cemetery. Mr. Green took the cemetery records with him when the cemetery was taken into receivership.

The records Memorial LLC’s group have are those generated by Marilyn Phillips who worked for previous owner Gunther Tertel. These records are woefully incomplete and do not reflect the true scope of burials at the cemetery as Ms. Phillips relied on plot owners providing her with documentation. Much of this documentation acquired by Ms. Phillips was generated under the ownership of William Green.

Mr. Tertel granted Candy Warden access to these records after he was informed by his

attorney Mike Gisrael that the cemetery could not be developed on, as per the directive of Senator Norman Stone, his wife, and attorney Ken Borst.

On page 22-23 the report says

“... as admitted in cross-examination by Candy Warden, this preservation area is believed to be the location of the elephant from the Baltimore Zoo, the war horse, and the other "historic" or "famous" pets referenced in Ms. Warden's oral written and written testimony”

Candy Warden did not testify in cross-examination.

On page 22 the reports says:

*“ Petitioner is also proposing to (1) provide new safe **and** convenient pedestrian and vehicular access to the Memorial Park for the general public to utilize at the new signalized intersection...”*

Proposed pedestrian access to the Memorial Park is neither safe nor convenient. It is unclear where safe automobile parking would be located. Pedestrian access is even less clear.

On pages 22 and 39 the report says:

“Petitioner is also proposing to preserve and beautify the majority of the Memorial Park Improvements and Beautification”

Improvement and Beautification as mentioned in the document are subjective terms, which in this case is contradicted by the proposed development of a convenience store, gas station, and car wash. The landscaping that would be provided around these businesses would be minimal in comparison to that already existing in the cemetery. RBMP is far more attractive than the aforementioned structures and more in harmony with Meadow Ridge Memorial Park across the street on Route 1..

The use in the report of such subjective terms is rather ironic considering the fact that existing gas stations, convenience stores, etc. are already providing more than adequate services to the community in the vicinity of the proposed development. The proposed development on the cemetery provides neither improvement nor beautification.

On page 22 the report says:

..., Petitioner is voluntarily offering to place this 4 plus acres of the Memorial Park in

preservation”

After three years of discussions and negotiations with Mark Levy from Corridor Square, we have found that his promises are empty and that redlines to plans erase any trust that could be held by RBS for protection and/or preservation of the cemetery. The proposed mausoleum sounds more like a monument that would not provide private niches, but mass burial. Even if a mausoleum would be built it would desecrate additional graves. Also, the mention that the entry wall stones could be used to build the “mausoleum” is nothing but further destruction and desecration. Where would the new landscaping go? The only places left would be on top of existing burials, so there would be further destruction and desecration. We have no belief in any of the promises made and those promises if actualized would just bring more pain and suffering through further violation of the people’s social, cultural, religious, and ethical beliefs regarding death and the burial of their loved ones.

In addition, amendments to Maryland Law in 2025 enhances protection for cemeteries by extending the statute of limitations for prosecuting vandalism from 1 year to 3 years, starting when authorities knew or should have known of the damage. The bill prohibits willfully damaging, destroying, or removing cemetery landscaping, grounds, and funerary objects. The enforcement of this law does not require a cemetery to be registered, operating, and/or overseen by the Office of Cemetery Oversight for enforcement.

On page 46 the report says:

To the extent deeds exists (sic), they do not appear to be recorded in the land records.

In Maryland, it is not strictly required that individual cemetery plot deeds (certificates of ownership) be recorded in the county land records to be valid, but they are often treated as having the same legal effect as a conveyance of real property when issued by a cemetery owner. (govt@westlaw.com)

Key Aspects of Maryland Cemetery Deed Recording:

- **Certificate of Ownership:** A certificate, under seal, from a registered cemetery owner (sole proprietor, permit holder, etc.) for a burial lot or crypt carries the same effect as a deed for real property.
- **Land Records Definition:** While typically maintained by the cemetery, these ownership records can be recorded in the land records of the county circuit court.
- **Property Type:** In Maryland, a burial plot is generally not treated as traditional real estate; it is exempt from inheritance taxes and is not typically inventoried in the owner's estate, but rather controlled by the Maryland Code's Business Regulation Article, §5-503.

On page 31 the report says:

The Site ... does not provide safe and convenient pedestrian access to the MARC station or other public transit links....

On page 33 the report says:

"...there is no safe pedestrian access to the MARC Station or other public transit links due to the lack of sidewalk connections, and the Site's frontage on Route 1. Additionally, even assuming consistent sidewalks and safe pedestrian access to the MARC Station, the walk would be approximately 1.4 miles and take roughly 30 mins."

These statements ignore the ability of Petitioner to grant pedestrian access through the Refinery property so that the only street to cross to reach a bus stop would be Dorsey Rd, which the county is enhancing and could include a signalized cross walk. Many commuters would gladly walk to the Marc station, especially if Petitioner gave access from the back of the cemetery. Then the walk to the stations would be about 4,000 feet.

On page 32 the report says:

"As indicated above, and as is clear from the layout, consolidating all the lots that make up Parcel 107 and developing it as a single TOD would require the construction of a high-density mixed-use project with frontage directly on Dorsey Run Road. This would result in the destruction of the entirety of the Memorial Park."

The problem here is that there is no zoning designation for a cemetery. If the Memorial Park was properly zoned as a cemetery, there would be no issue of possible commercial development. Neither the current zoning nor the proposed rezoning to B-2 is appropriate as neither form of zoning offers protection to the pre-existing historic cemetery with thousands of burials. In fact, both forms of zoning allow for development on the cemetery.

Maryland Rule Title 14. Sales of Property Chapter 400. Burial Ground - 14-401 prevents Memorial LLC from selling the cemetery for another use without following the process listed "...including a statement of the reasons why it is desirable to sell..."

On page 33 the report says:

"the location of the "famous" and "historical" pet remains, and the location of the known human remains"

All of the burials at Rosa Bonheur Memorial Park are important to the pet owners and the human relatives. We also challenge Petitioner's assertion that they know the location of human burials. No proof was presented at the hearing.

On page 36 the report says:

“Rezoning the Subject Properties to B-2 will allow these underutilized and largely vacant properties to be developed with the retail and automotive uses that are shown on the Petitioner’s Plan.”

On page 39, the report states:

“the current conditions of the Site are run down”

Both of these statements are incorrect. The Rosa Bonheur Memorial Park is neither underutilized nor vacant, nor run down. To the contrary, there are thousands of burials in the cemetery of humans and animals, so the grounds are highly utilized.

The grounds of the cemetery have been cared for by the Rosa Bonheur Society, which has been engaged in these activities for approximately 19 years. Volunteers care for the cemetery, cutting grass, planting flowers, decorating graves, and maintaining monuments.

The Memorial Park is frequently visited by relatives and pet owners. Some come every week; others monthly from nearby, neighboring states and even from overseas. To describe a cemetery as vacant is to misunderstand both the physical setting and the emotional attachment of those visiting. Ignoring the historical significance of the cemetery by approving this zoning change is shameful.

The only violation of the peace and tranquility of the cemetery occurred in December of 2023 when bulldozers and backhoes hired by either Memorial LLC or Corridor Square attempted to disinter human bodies and rebury them in a mass grave without their memorials. Deep ruts in the mud and a broken tree were only part of the result of this intrusion. The emotional damage for relatives is significant and unaddressed by the petitioner.

The egregious condition of the buildings (“blight”) on the cemetery grounds are the result of the succession of developers that have owned the cemetery for generations. These developers have not maintained the buildings. Their shared goal, both implied and stated, has been to develop the cemetery for non-cemetery use.

On page 39 the report says:

“As testified to by all of Petitioner’s witnesses, the proposed development will be compatible, or capable of existing in harmony, with the existing and potential land uses of the surrounding areas”

We don’t agree. It takes quite a stretch of the imagination to assert that a gas station, car wash and quick shop will exist in harmony with a cemetery. To the contrary, these proposed developments are not in harmony with the Memorial Park, a place of peaceful contemplation that is not compatible with gas fumes. Nor would such a development be in harmony with a 100+ acre cemetery (Meadowridge Memorial Park) across the street.

On page 40 the report says:

“And Petitioner is proposing to construct a mausoleum and memorial to be located in the preserved area of the Memorial Park for the interment of any pet remains that may be disturbed with the proposed redevelopment.”

Petitioner demonstrated no knowledge of how to construct a mausoleum, nor its ability to hold thousands of pet burials, nor knowledge of the work or cost of disinterring pets and humans. Rather Memorial LLC or petitioner has already demonstrated their clumsy, inappropriate approach in attempting to disinter human burials at the Memorial Park.

On page 42 the report says:

“... it is unknown whether embalming chemicals or other toxins will be released as a result of Petitioner's proposed development.”

Both humans and pets buried were provided with embalming, viewings, funerals, caskets, vaults, etc. Regardless of the nature of the being buried, the pollution generated by these items are present in the grounds of the cemetery as detailed by WHO and the EPA and stated in Ms. Warden's testimony and need to be addressed in any development plan that impacts the Memorial Park.

On page 44 the report says:

“ Protestants' primary arguments against the Petition are not aimed at the requested B-2 zoning district or the proposed zoning uses provided in Petitioner's Documented Site Plan. Protestants arguments and concerns are focused on the ultimate development of the Memorial Park and the safe and humane relocation of the pet and human remains on the subject properties and the resolution of the property rights held by owners of the burial plots”

Opposition to proposed B-2 rezoning is valid given that if the rezoning is passed there will be desecration and destruction of an historic 89 year old cemetery with thousands of burials.

The Petitioner's contention that any proposed rezoning of the parcel would be opposed that undermined the protection or preservation of the cemetery, does not negate nor trivialize opposition to the current case. The current proposed rezoning and plans are a direct threat to the well being of the cemetery and rightfully should be opposed.

On pages 43-45 of the report - Protestants Testimony

The report attempts to trivialize the people impacted by and interested in protecting the cemetery and their loved ones from destruction and desecration.

Only four Protestants' testimonies were mentioned in the report: Candy Warden, Ruth Bloise, Anna Givens, and John Pelton.

The testimony of Russell Allen and Curt Gray are not mentioned in the report. Russell Allen's grandparents, Annie and Ernest Bowen are buried at the cemetery. Their graves were desecrated in December 2023. Their remains were removed and relocated without the families' knowledge, permission, or benefit of clergy and their location remains unknown. Curt Gray's mother and father, Ira and Hilda Gray, are currently buried at the cemetery beside other plots that contain their family's pets.

None of David Zinner's testimony is mentioned.

Barry Walters' testimony about his police dog partner is not mentioned in the report.

Also, the testimony previously submitted to the Planning Board was forwarded to the Hearing Examiner, yet there is no mention in the report of the over 70 testimonies received that opposed the proposed rezoning from people with loved ones buried at RBMP and other concerned individuals and organizations.

Further evidence from the Office of Cemetery Oversight was not considered nor sought in the form of complaints filed by persons in interest in regard to the destruction.

On page 46 the report says:

"Petitioner is willing to meet with both Mr. Pelton and Ms. Bloise, and any other concerned persons to identify the exact location of their interred pets or human remains and provide for the respectful and dignified disinterment and reinterment of those pets or humans in a proper cemetery, or any other place of their choosing, at Petitioner's cost and expense."

It is unethical and immoral for attorney Christopher DeCarlo or other employees of petitioner to approach witnesses during and immediately after the hearings in an attempt to try to cut deals and undercut (or even recant) their witness testimony. Including this information in the hearing write-up raises this issue to another level by putting this behavior into the record.

On pages 21, 41 and 43 - Candy Warden Testimony

Candy Warden's account of RBS members' (including herself) interactions with Mark Levy acting as a representative of Corridor Square LLC and Memorial LLC should not have been redacted. Her redacted testimony provided insight into 3 years of meetings in which RBS members negotiated with the developer in a sustained attempt to protect and preserve the cemetery. The substantial time and effort expended by RBS members were rewarded in the end by Mark Levy outlining plans for the destruction and desecration of the cemetery. These meetings were a ruse to gain RBS support for the developer's

plans and futile in that there were many promises made by Mark Levy, but no benefits whatsoever for the cemetery were established.

Mark Levy et al. over the years, up to the present, have sought the support of RBS and yet he has been told multiple times that RBS members will not support, sanction, aid, nor abet in the cemetery's desecration and destruction.

A chronology and/or timeline for the cemetery's history was offered as testimony when the redacted testimony was submitted and was rejected by the Hearing Examiner.

On page 42 the report says:

"At this time there are no known human remains in the development area that will be disturbed;"

There was no evidence provided to back up this claim. For all we know there are dozens of human burials in the area that would be disturbed.

On page 45 the report says:

"zoning approval does not allow any shovels to go in the ground."

Unfortunately, not only have shovels already gone into the ground, but so have backhoes in an illegal attempt to move some of the human burials to the back of the cemetery.

On page 46 the report says:

"Petitioner's desire to work with the Rosa Bonheur Society and allow meaningful input on the handling of pet or human remains and on the details of the mausoleum to ensure the work is done in a respectful and dignified manner."

Petitioner has already shown bad faith in previous discussions with RBS. In talks stretching over 3 years, petitioner has ignored requests to preserve the entire cemetery and has illegally and without family permission, disinterred human bodies.

On page 47 the report says:

"Petitioner shall comply with the DAP comments during the Site Development Plan stage."

Petitioner has a record of ignoring the comments made by the Design Advisory Panel (April 13, 2016), and the Historic Preservation Commission (HPZ/DPZ) (circa June 2016). These comments were for the protection or preservation of the Memorial Park. The dismal track record of the Petitioner can only lead one to believe that future suggestions or comments will also not be addressed or implemented.

Appendix 1

SUBTITLE 13. – CEMETERY PRESERVATION

<https://apps.howardcountymd.gov/olis/LegislationDetail/9045/CB13-1993>

Sec. 16.1300. – Short title; background; purpose.

- (a) **Short Title.** This subtitle shall be known as the Cemetery Preservation Act of Howard County.
- (b) **Background.** This subtitle arose out of the attempted development of a particular cemetery in Howard County, which highlighted the need for greater protection for old cemeteries and burial grounds from development.
- (c) **Purpose.** The purpose of this subtitle is to foster preservation of cemeteries and burial grounds in Howard County.

Sec. 16.1301. – Definitions.

Cemetery means any land or structure used or intended to be used for the interment of human remains. The sprinkling of ashes or their burial in a biodegradable container or their placement in a columbarium shall not constitute the creation of a cemetery. The term cemetery shall include the terms graveyards and burial grounds.

Sec. 16.1303. – Inventory of cemeteries.

- (a) **Establishment of Inventory.** The Department of Planning and Zoning, in cooperation with the Cemetery Preservation Advisory Board, shall propose, and the County Council shall establish, an inventory of all known cemeteries in the County, together with a description of the geographical location of each and a record of the owners of each burial ground.
- (b) **Maintenance of Cemetery Inventory Map.** The Department of Planning and Zoning shall maintain a current map which depicts the location of all known cemeteries in the County based on the above inventory.

Sec. 16.1304. – Development or subdivision in a cemetery.

- (a) **Accommodation.** When a property owner proposes to develop a property, through submission of a subdivision sketch plan, preliminary equivalent sketch plan, or a site development plan, on which is located a cemetery which is shown on the inventory map, the property owner shall:
 - (1) Accommodate the cemetery with the development, by placing the cemetery in a nonbuildable lot with a cemetery designation, by dedicating the cemetery to a homeowner's association or a preservation, conservation or religious organization, by providing that the cemetery be used as a cemetery in perpetuity, and by providing public access to the cemetery. Any land placed in a nonbuildable cemetery lot designation pursuant to this section may be counted towards open space requirements. Alternatively, a property owner may leave the deed to the cemetery in the private ownership and care of a family.

(2) Conduct a title search of the parcel extending back to the original patent to ascertain whether covenants relating to the cemetery had been executed.

(3) Establish the boundaries of the cemetery as approved by the Department of Planning and Zoning whenever the cemetery boundaries are either not well defined or in dispute, using any or all of the following methods:

- (i) Historical documentation;
- (ii) Professional archaeology;
- (iii) Ground-penetrating radar;
- (iv) Oral history, claims of descendants, vital records;
- (v) Proton magnetometry; and/or
- (vi) Other approved nondestructive techniques.

(b) Accommodation at Preliminary or Final Plan. If a cemetery is discovered after the approval of sketch plan or preliminary equivalent sketch plan or if a sketch plan is not required to be submitted, then all the requirements of [this] section 16.1304 shall apply to the submission of a preliminary subdivision plan or a final subdivision plan for a property that contains a cemetery.

(c) Submission of Cemetery Boundary Documentation and Accommodation Plan. Once the property owner determines the boundaries of the cemetery using one or more of the foregoing methods, the property owner shall submit to the Department of Planning and Zoning the documentation of the boundaries of the cemetery, and a plan showing how the cemetery will be accommodated with the development and how public access to the cemetery will be provided, in accordance with subsection (a) above.

(d) Meeting. The Department of Planning and Zoning shall forward the information provided in subsections (a) and (c) above to the Planning Board. The Board shall consider this information at a regular Planning Board meeting.

(e) Recommendation—Decision. The Planning Board shall make a recommendation to the Department of Planning and Zoning on the property owner's plan. The Department of Planning and Zoning shall expeditiously make a final decision on the matter. In the event that the Department of Planning and Zoning determines that an accommodation of the cemetery with the development cannot reasonably be accomplished without denying the property owner reasonable use of its entire property, then the Department of Planning and Zoning shall require the property owner to develop, and it shall approve, a plan for appropriate treatment of the cemetery in accordance with State law.

Sec. 16.1306. – Removal prior to development.

If a property owner removes human remains from a cemetery prior to entering the development or subdivision process, then any subsequent development of the area formerly occupied by the cemetery shall be prohibited.

Sec. 16.1307. – Appeal.

Any person specially aggrieved by any decision of a County agency made under this subtitle may, within 30 days thereof, appeal the decision to the Board of Appeals of Howard County.

Sec. 16.1308. – Enforcement.

Where there is any violation of this subtitle or any action taken thereunder Howard County shall institute appropriate action to compel compliance with the provisions of this subtitle. In addition to and concurrent with all other remedies, Howard County may enforce the provisions of this subtitle with civil penalties pursuant to the provisions of title 24, "Civil Penalties," of the Howard County Code. A violation shall be a Class A offense.

Appendix 2

Article – Business Regulation Section 5-805(a)(1) and (2) Annotated Code of Maryland
(2024 Replacement Volume and 2025 Supplement)
5–805.

(a) (1) In this section the following words have the meanings indicated.

(2) “Abandoned cemetery” means a cemetery for which:

(i) 1. the organization established to engage in the operation of the cemetery has been terminated, has been subject to administrative dissolution by the State, or has otherwise ceased to exist; and

2. title has not been conveyed;

(ii) there is no property owner listed in the records of the State Department of Assessments and Taxation;

(iii) the property has been condemned; or

(iv) no person who is legally responsible for the property can be found and legal ownership of the property cannot be determined.

CERTIFICATE OF SERVICE

I hereby certify that on this 20th day of April, 2026, a copy of the foregoing David Zinner's Exceptions to Hearing Examiner Report was sent by electronic mail to the following:

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