

12D.

(a) The governing body of every county and municipality in this State, by resolution or ordinance enacted under its usual procedure therefor, may provide for a tax credit additional to the credit provided by Section 12F of this article on the basis of age of the taxpayer, income or means of the taxpayer, and the value of property, as to property taxes imposed upon real property in such particular subdivision. The tax credit may apply to any person, joint tenants, tenants in common, or tenants by the entireties who come within the category locally provided. The county or municipality may further provide for the procedure or conditions applying to any such tax credit. An ordinance or resolution enacted pursuant to the authority of this subsection may, subject to the restriction imposed by subsection (b), **[(c)]** incorporate by reference Section 12F of this article, so that the additional credit provided by such ordinance or resolution takes the form of an increase in the amount of credit provided by Section 12F or a lessening or modification of conditions of eligibility, or procedural requirements therefor. **[(Provided that in Baltimore, Montgomery, Prince George's, Wicomico, and Worcester counties, annually the taxpayer otherwise meets the conditions or criteria, established by the county, applying to any such tax credit, the tax credit shall be increased.)]** *In Baltimore, Howard, Montgomery, Prince George's, Wicomico, and Worcester counties the taxpayer must annually meet* **IF THE TAXPAYER OTHERWISE MEETS** *the conditions or criteria established by the county applying to the tax credit. The* **, THEN tax credit shall be increased,** in the event the valuation and assessment of the property to which the tax credit applies is increased over its valuation and assessment at the time of the original grant of a tax credit to the same taxpayer or taxpayers under this section, in such amount as is required to produce the same tax for county purposes as would have been produced at the county tax rate for any given year if the said valuation and assessment had not been increased.

(b) No ordinance or resolution or rule or regulation thereunder of any subdivision shall reduce the amount of the credit provided by Section 12F, nor as to such amount impose any less inclusive or further conditions of eligibility therefor nor more stringent or further procedural requirements therefor.

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1971.

Approved May 24, 1971.

 CHAPTER 636

(Senate Bill 87)

AN ACT to repeal and re-enact, with amendments, Section 9(7) (a-1) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," correcting an error and ~~authorizing~~