

*county, and makes such property his or her permanent home. If said taxable real estate is owned as tenants by the entirety, only one such exemption shall be allowed; and such exemption shall be allowed only if the combined gross income of said tenants by the entirety does not exceed twelve hundred dollars (\$1,200.) for any one year. Such exemption shall be allowed if either one or both of said tenants are sixty-five (65) years of age or more, and if either one or both of said tenants shall have resided on such property for the preceding five years. Only one such exemption shall be allowed on any real estate taxable hereunder.*

*(b) Every person claiming the exemption authorized herein shall first make application to the Board of County Commissioners or their designated agent, in writing, setting forth thereon his, her or their name, age, place of residence, total gross income from all sources for the next preceding calendar year, total consecutive years of residence in the county immediately preceding the date of application, and the source of ownership of the residential property for which the exemption is claimed as herein provided. The application shall be accompanied by an affidavit of the person making the application certifying to the truth of the contents of the application, and the application shall be submitted to the County Commissioners or their designated agent at least twenty-one (21) calendar days before the date of finality for real property taxes in the county of the year for which the exemption, if granted hereunder, would apply. The County Commissioners or their designated agent shall consider each of the applications and shall approve or disapprove same prior to the date of finality.*

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1961.*

Approved May 3, 1961.

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## CHAPTER 690

(House Bill 854)

AN ACT to repeal and re-enact, with amendments, Section 523 of Article 27 of the Annotated Code of Maryland (1957 Edition), title "Crimes and Punishments", sub-title "Sabbath Breaking", and to repeal Sections 526 and 527 of the said Article and sub-title of the Code, to change the hours for operation of motion pictures on Sunday in Carroll County.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 523 of Article 27 of the Annotated Code of Maryland (1957 Edition), title "Crimes and Punishments", sub-title "Sabbath Breaking", be and it is hereby repealed and re-enacted, with amendments, to read as follows:*

**EXPLANATION:** *Italics indicate new matter added to existing law.*

**[Brackets]** indicate matter stricken from existing law.

**CAPITALS** indicate amendments to bill.

**Strike out** indicates matter stricken out of bill.