

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

SEC. 2. AND BE IT FURTHER ENACTED, THAT THIS ACT IS HEREBY DECLARED TO BE AN EMERGENCY LAW AND NECESSARY FOR THE IMMEDIATE PRESERVATION OF THE PUBLIC HEALTH AND SAFETY, AND BEING PASSED UPON YEA AND NAY VOTE SUPPORTED BY THREE-FIFTHS OF ALL THE MEMBERS ELECTED TO EACH OF THE TWO HOUSES OF THE GENERAL ASSEMBLY, THE SAME SHALL TAKE EFFECT FROM THE DATE OF ITS PASSAGE.

Approved May 3, 1961.

CHAPTER 702

(House Bill 255)

AN ACT to add new Section 396A to Article 20 of the Code of Public Local Laws of Maryland (1930 Edition), title "Somerset County", to follow immediately after Section 396 thereof, and to be under the new sub-title "Tax Exemptions", to provide an exemption from county taxation in Somerset County for the property of persons aged 70 or over subject to specified conditions.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That new Section 396A be and it is hereby added to Article 20 of the Code of Public Local Laws of Maryland (1930 Edition), title "Somerset County", to follow immediately after Section 396 thereof, to be under the new sub-title "Tax Exemptions", and to read as follows:*

396A.

(a) Every person over the age of seventy (70) years who has been a bona fide resident of Somerset County for the preceding five years and whose total gross income is twelve hundred dollars (\$1,200.) or less per year from all sources, and who has legal title or beneficial title to real property located in Somerset County and who has resided thereon for the preceding five years and makes such real property his or her permanent home, shall be entitled to have the sum of fifteen hundred dollars (\$1,500.) deducted from the assessed valuation of said property for the purpose of county real estate taxes levied against said property by Somerset County. 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 seventy (70) 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 seeking to have his residential property taxed as