

~~two years of age or over and for certain other persons sixty-five years of age or over, the extent and measure of said exemption and relating generally thereto.~~

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 2-106.1 of the Montgomery County Code (1955 Edition, being Article 16 of the Code of Public Local Laws of Maryland), title "Montgomery County", sub-title "Administration" as said section was enacted by Chapter 190 of the Acts of 1959, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

2-106.1.

(a) *Every widow over the age of 62 years and every other person* over the age of 65 years who has been a bona fide resident of Montgomery County for the preceding five years and whose total gross income is ~~three thousand dollars (\$3,000)]~~ *three thousand six hundred dollars (\$3,600.00)* or less per year from all sources, and who has legal title or beneficial title to real property located in Montgomery 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 ~~three thousand dollars (\$3,000)]~~ *three thousand six hundred dollars (\$3,600.00)* deducted from the assessed valuation of said property for the purpose of County real estate taxes levied against said property by the said Montgomery County; provided, that if said taxable real estate is owned by tenants by the entirety, *by joint tenants or by tenants in common*, only one such exemption shall be allowed; provided, further, such exemption shall be allowed only if the combined gross income of said tenants by the entirety, *said joint tenants or said tenants in common* does not exceed ~~three thousand dollars (\$3,000)]~~ *three thousand six hundred dollars (\$3,600.00)* for any one year; provided, further, that such exemption shall be allowed if ~~either one or both] any one of said tenants [are] is a widow sixty-two (62) years of age or more or, if not a widow, is sixty-five (65) years of age or more, or AND if, [either one or both] any one of said tenants SAID TENANT shall have resided on such property for the preceding five years; provided, further, however, that only one such exemption shall be allowed on any real estate taxable hereunder [.] ; provided, further, that no such exemption shall be allowed to any married person where the combined gross income of husband and wife exceeds three thousand six hundred dollars (\$3,600.00) per year.~~

(b) Every person seeking to have his residential property taxed as provided herein shall first make application to the County Manager for Montgomery County or his designated agent, in writing, setting forth thereon his, her or their name, age, *marital status*, place of residence, total gross income from all sources for the next preceding calendar year, total consecutive years of residence in said Montgomery County immediately preceding the date of said application, the source of ownership of the residential property sought to be taxed as herein provided. Said application shall be accompanied by an affidavit of the person making said application certifying to the truth of the application's content, and said application shall be submitted to the said County Manager or his designated agent at least twenty-one (21) calendar days before the date of