CHAPTER 593

(House Bill 89)

AN ACT to add new Section 1453A to the Prince George's County Code (1953 Edition, being Article 17 of the Code of Public Local Laws of Maryland), title "Prince George's County", to follow immediately after Section 1453 thereof and to be under the new sub-title "Tax Exemptions", to provide for a partial exemption for county taxes in Prince George's County for certain persons of sixty-five years of age or over.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That new Section 1453A be and it is hereby added to the Prince George's County Code (1953 Edition, being Article 17 of the Code of Public Local Laws of Maryland), title "Prince George's County", to follow immediately after Section 1453 thereof and to be under the new sub-title "Tax Exemptions", and to read as follows:

1453A. Persons sixty-five years of age. Real property tax exemption.

(a) Every person over the age of 65 years who has been a bona fide resident of Prince George's County for the preceding five years and whose total gross income is three thousand dollars ($3,000.00) or less per year from all sources, and who has legal title or beneficial title to real property located in Prince George's 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 ($3,000.00) deducted from the assessed valuation of said property for the purpose of County real estate taxes levied against said property by the said Prince George's County; provided, that if said taxable real estate is owned as tenants by the entirety, 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 does not exceed three thousand dollars ($3,000.00) for any one year; provided, further, that such exemption shall be allowed if either one or both of said tenants are sixty-five (65) years of age or more, or if either one or both of said tenants 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.

(b) Every person seeking to have his residential property taxed as provided herein shall first make application to the Board of County Commissioners of Prince George's County 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 said Prince George's County immediately preceding the date of said application, and 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

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.