

CHAPTER 599

(House Bill 169)

AN ACT to add new Section 9-76 to Chapter 9 of the Public Local Laws of Anne Arundel County (1957 Edition), being Article 2 of the Code of Public Local Laws of Maryland, title "ANNE ARUNDEL COUNTY", SUB-TITLE "Finance and Taxation", sub-title SUB-HEADING "Assessment and Levy", to follow immediately after Section 9-75 thereof, providing for a deduction from assessment for the purpose of county real estate taxes for certain persons in Anne Arundel County.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That new Section 9-76 be and it is hereby added to Chapter 9 of the Public Local Laws of Anne Arundel County (1957 Edition), being Article 2 of the Code of Public Local Laws of Maryland, title "ANNE ARUNDEL COUNTY", SUB-TITLE "Finance and Taxation", sub-title SUB-HEADING "Assessment and Levy", to follow immediately after Section 9-75 thereof, and to read as follows:

9-76. Deduction from certain assessments.

Every person over sixty-five (65) years of age who has been a bona fide resident of Anne Arundel County for the preceding five (5) years and whose total gross income is less than three thousand dollars per year from all sources and who owns real property located in Anne Arundel County and who makes the same his or her permanent home, shall be entitled to have the sum of thirty-five hundred dollars deducted from the assessed valuation of said property for the purpose of county real estate taxes levied against said property by the county commissioners of Anne Arundel County, provided, however, that this exemption shall not apply to any property where the aggregate income of all persons owning the said property is in excess of three thousand dollars in a calendar year; and provided further that no person receiving public or public welfare assistance benefits shall be eligible for this exemption; and provided further that if said taxable real estate is owned by 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 for any one year; provided further, that such exemption shall be allowed if either one or both of said tenants by the entirety are sixty-five (65) years of age or more, or if either one or both of said tenants by the entirety makes the same his or her permanent home and has been a bona fide resident of Anne Arundel County for the preceding five (5) years; provided further, however, that only one such exemption shall be allowed on any real estate taxable hereunder.

9-76.

EVERY PERSON OVER THE AGE OF 65 YEARS WHO HAS BEEN A BONA FIDE RESIDENT OF ANNE ARUNDEL COUN-

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.