

88A.

(A) *Every person over the age of 65 years who has been a bona fide resident of Charles County for the preceding five years and whose total gross income is three thousand dollars or less per year from all sources, and who has legal title or beneficial title to real property located in Charles 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 AN EXEMPTION FROM COUNTY TAXES EQUAL TO THE TAX ON three thousand dollars deducted from OF the assessed valuation of said property for the purpose of county real estate taxes levied against said property by the county AS ESTABLISHED FOR THE PURPOSE OF LEVYING FOR COUNTY REAL ESTATE TAXES, BUT SAID EXEMPTIONS SHALL NOT REDUCE THE ASSESSED VALUATION OF SAID PROPERTY. If said taxable real property is owned by tenants by the entirety, by joint tenants or by tenants in common, only one such exemption shall be allowed. Such exemption shall be allowed only if the combined gross income of said tenants does not exceed three thousand dollars for any one year. Such exemption shall be allowed if any one of said tenants is 65 years of age or more and if said tenant shall have resided on such property for the preceding five years. No such exemption shall be allowed to any married person where the combined gross income of husband and wife exceeds three thousand dollars per year. 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 Commissions of Charles 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 Charles 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 truth of the contents of the application and said application shall be submitted to the said County Commissioners or their designated agent at least twenty-one (21) calendar days before the date of finality for assessment of real property ownership in Charles County of the year for which said reduction of assessment, if granted hereunder, would apply. Thereupon, said County Commissioners or their designated agent shall read and consider each of said applications and shall approve or disapprove same prior to said date of finality.*

SEC. 3. *And be it further enacted, That this Act shall take effect June 1, 1963.*

Approved April 30, 1963.

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CHAPTER 700

(House Bill 247)

AN ACT to add new Sections 15-5.1 and 15-5.2 to the Montgomery County Code (1960 Edition, being Article 16 of the Public Local