

in Carroll County for persons over the age of sixty-eight years whose total net income is less than \$1,200 per year.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 315B of Article 7 of the Code of Public Local Laws of Maryland (1930 Edition), title "Carroll County," subtitle "Revenue and Taxes," said section having been enacted by Chapter 704 of the Laws of 1955, be and it is hereby repealed, and to enact in lieu thereof a new Section 315B, to read as follows:*

315B.

(a) *The County Commissioners of Carroll County for purposes of county real property taxes levied by Carroll County are authorized to grant an exemption of A TAX EXEMPTION IN AN AMOUNT EQUAL TO THE TAX ON thirty-five hundred dollars (\$3,500) ~~from~~ OF the assessed valuation of the real property of any person over the age of sixty-eight (68) years who has been a bona fide resident of Carroll 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 or beneficial title to real property in the county, and makes such property his or her permanent home. 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 twenty-four hundred dollars (\$2,400) for any one year. Such exemption shall be allowed if either one or both of said tenants are sixty-eight (68) 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, AND SAID TAX EXEMPTION SHALL NOT REDUCE THE ASSESSED VALUATION OF SAID PROPERTY.*

(b) *Every person claiming the exemption authorized herein shall first make application to the Board of County Commissioners 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 the county immediately preceding the date of application, and the source of ownership of the residential property for which the exemption is claimed as herein provided. The application shall be accompanied by an affidavit of the person making the application certifying to the truth of the contents of the application, and the application shall be submitted to the County Commissioners or their designated agent at least twenty-one (21) calendar days before the date of finality for real property taxes in the county of the year for which the exemption, if granted hereunder, would apply. The County Commissioners or their designated agent shall consider each of the applications and shall approve or disapprove same prior to the date of finality.*

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1963.*

Approved April 30, 1963.