

11. Finance and Taxation Generally," subheading "Article I. In General," and to read as follows:

11-7.1.

(a) *Every person over the age of 65 years who has been a bona fide resident of Baltimore County for the preceding five years and whose total gross income is three thousand dollars (\$3,000) or less per year from all sources, and who has legal title or beneficial title to real property located in Baltimore 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) ~~deducted from~~ CREDITED AGAINST the assessed valuation of the property for the purpose of County real estate taxes levied against the property by Baltimore County. If the taxable real estate is owned by tenants by the entirety, only one such ~~exemption~~ CREDIT shall be allowed; and further, such ~~exemption~~ CREDIT shall be allowed only if the combined gross income of the tenants by the entirety, does not exceed three thousand dollars (\$3,000) for any one year; and further, that such ~~exemption~~ CREDIT shall be allowed if one or both of said tenants are sixty-five (65) years of age or more, or if, either one or both of the tenants shall have resided on such property for the preceding five years. Only one such ~~exemption~~ CREDIT 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 County ~~Executive or his~~ COUNCIL OR THEIR 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 Baltimore County immediately preceding the date the application, and the source of ownership of the residential property sought to be taxed as herein provided. The application shall be accompanied by an affidavit of the person making the application certifying to the truth of the applicant's content, and shall be submitted to the County ~~Executive or his~~ COUNCIL OR THEIR designated agent at least twenty-one (21) calendar days before the date of finality for real property ownership in Baltimore County of the year for which said ~~reduction of~~ CREDIT AGAINST assessment, if granted hereunder, would apply. The County ~~Executive or his~~ COUNCIL OR THEIR designated agent shall read and consider each of the applications and shall approve or disapprove same prior to the date of finality. It shall be the duty of County ~~Executive or his~~ COUNCIL OR THEIR designated agent to notify the person making application of such approval or disapproval by a written or printed notice within ten (10) days of his ruling. Any person aggrieved by the ruling of the County ~~Executive or his~~ COUNCIL OR THEIR designated agent shall have the right to demand a hearing before the Appeal Tax Court for Baltimore County. Such demand for a hearing shall be in writing and shall contain an informal statement of the contention of the person demanding the hearing. No demand for a hearing shall be granted under this subsection unless such demand is filed with the County ~~Executive or his~~ COUNCIL OR THEIR designated agent within thirty days from the date of the above notice. In the case of any hearings under this subsection, no formal proceedings shall be required and any party in in-*