

fide resident of St. Mary's 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 St. Mary'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 St. Mary'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 St. Mary'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 St. Mary'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 said application certifying to 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 St. Mary's 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. 2. *And be it further enacted, That this Act shall take effect June 1, 1963.*

Approved April 17, 1963.

CHAPTER 499

(House Bill 658)

AN ACT to add new Sections 327A through 327H to the Code of Public Local Laws of Dorchester County (1961 Edition, being Article 10 of the Code of Public Local Laws of Maryland), title "Dorchester County," to follow immediately after Section 327 thereof and to be under the new subtitle "Recreation and Parks" creating a Board of Recreation and Parks, defining its functions, duties and powers and authorizing the appointment of a Director