

*intended for and to be used exclusively to provide adequate police protection in the subdivisions of this State, by State and subdivision sharing of costs on an equitable basis within certain limits related to population factors. Provided, however, that nothing herein shall be construed as requiring a subdivision or qualifying municipality to appropriate or to expend more for police protection than the sum of the amount received in State aid under this program and local funds equal to that percentage of the local wealth used in calculating the State share in basic expenditures under the provisions of Section 37(b)(1) of this Article.*

37.

(a) *Definitions—As used in this subtitle:*

(1) *“Subdivision” means any county of Maryland or Baltimore City; or where the context requires, the governing body thereof.*

(2) *“Municipality” means any incorporated city or town, except Baltimore City, within Maryland; or where the context requires, the governing body thereof.*

(3) *“Expenditures for police protection” shall be those for the fiscal year immediately preceding the fiscal year for which the calculation of State aid is to be made. Thus, State aid for the first year of this grant (1968-1969) shall be based on “expenditures for police protection” in the fiscal year ending June 30, 1968; State aid for the second year of this grant (1969-1970) shall be based on expenditures in the fiscal year ending June 30, 1969, and so forth. “Expenditures for police protection” means salaries and wages, other operating expenses, capital outlays from current operating funds, and ~~property~~ PROPERLY identifiable debt service, paid for police protection. Expenditures for sheriffs and constables are included only to the extent that such officers perform police protection functions. Expenditures for traffic control, park police, and a share of the cost of a central alarm system proportionate to its police use, are included. No part of expenditures for collecting from or servicing parking meters, nor of constructing or operating jails, is included.*

(4) *“Adjusted assessed valuation of real property” shall be as reported by the State Department of Assessments and Taxation as of July 1 of the second fiscal year preceding the fiscal year for which the calculation of State aid is to be made, plus 50% of new property assessed between July 1 and December 31 of such second preceding fiscal year. Thus, State aid for the first year of this grant shall be based on assessed valuation as of July 1, 1966 plus 50% of new property assessed between July 1, 1966 and December 31, 1966; and State aid for succeeding years on corresponding succeeding assessments. “Real property” shall have the meaning, and assessed valuation shall be subject to the adjustments for under- or over-assessment, as presently provided by Section 220 of Article 77, Annotated Code of Maryland.*

(5) *“Net taxable income” shall be the net taxable income of individuals under Article 81, Annotated Code of Maryland, subtitle “Income Tax,” as certified by the Comptroller of the Treasury for the third completed calendar year preceding the fiscal year for which the calculation of State aid is to be made. Thus, State aid for the first year of this grant shall be based on taxable income in*