

provided by Section 12F of this Article on the basis of age of the taxpayer, income or means of the taxpayer, and the value of property, as to property taxes imposed upon real property in such particular subdivision. The tax credit may apply to any person, joint tenants, tenants in common, or tenants by the entireties who come within the category locally provided. The county or municipality may further provide for the procedure or conditions applying to any such tax credit. An ordinance or resolution enacted pursuant to the authority of this subsection may, subject to the restriction imposed by subsection (c), incorporate by reference Section 12F of this Article, so that the additional credit provided by such ordinance or resolution takes the form of an increase in the amount of credit provided by Section 12F or a lessening or modification of conditions of eligibility, or procedural requirements therefor. PROVIDED THAT IN BALTIMORE, MONTGOMERY, PRINCE GEORGE'S, WICOMICO, AND WORCESTER COUNTIES, ANNUALLY THE TAXPAYER OTHERWISE MEETS THE CONDITIONS OR CRITERIA, ESTABLISHED BY THE COUNTY, APPLYING TO ANY SUCH TAX CREDIT, THE TAX CREDIT SHALL BE INCREASED, IN THE EVENT THE VALUATION AND ASSESSMENT OF THE PROPERTY TO WHICH THE TAX CREDIT APPLIES IS INCREASED OVER ITS VALUATION AND ASSESSMENT AT THE TIME OF THE ORIGINAL GRANT OF A TAX CREDIT TO THE SAME TAXPAYER OR TAXPAYERS UNDER THIS SECTION, IN SUCH AMOUNT AS IS REQUIRED TO PRODUCE THE SAME TAX FOR COUNTY PURPOSES AS WOULD HAVE BEEN PRODUCED AT THE COUNTY TAX RATE FOR ANY GIVEN YEAR IF THE SAID VALUATION AND ASSESSMENT HAD NOT BEEN INCREASED.

~~(e)~~ (B) *No ordinance or resolution or rule or regulation thereunder of any subdivision shall reduce the amount of the credit provided by Section 12F, nor as to such amount impose any less inclusive or further conditions of eligibility therefor nor more stringent or further procedural requirements therefor.*

12F.

(a) **[Anything in Section 12D of this article to the contrary notwithstanding, and notwithstanding any ordinance or resolution passed pursuant to the authority of that section, which are hereby repealed and superseded to the extent inconsistent with this section, there] There is hereby created a mandatory minimum tax credit from real property taxation for subdivision purposes for certain homeowners by reason of age and income. THE MANDATORY MINIMUM TAX CREDIT PROVIDED HEREIN APPLIES TO THE SEVERAL COUNTIES AND TO BALTIMORE CITY, BUT IT DOES NOT APPLY TO ANY OTHER MUNICIPAL CORPORATION IN THIS STATE. [Nothing in this section shall be deemed to limit the power of any subdivision to provide additional tax credits based on age, income, the value of property or the classes of property taxed, as in Section 12D of this article provided.]**

(b) As used in this section, the following words have the meanings herein specified. "Homeowner" means every person who actually resides in a dwelling in which such person has a legal interest, including any life estate, whether as sole owner, joint tenant, tenant in common, or tenant by the entireties. "Gross income" means **[gross income as defined in Section 280 of this article.] total gross**