

general election on November 5, 1968 and that this Act shall be published by the county executive in at least two newspapers of general circulation in the county for five successive weeks prior to said election.

READ AND PASSED this 1st day of July, 1968.

By Order:

Herbert Hohenberger, Secretary

PRESENTED to the County Executive, for his approval this 3rd day of July, 1968.

Herbert Hohenberger, Secretary

APPROVED AND ENACTED: July 9, 1968.

Dale Anderson

County Executive

I HEREBY CERTIFY THAT BILL NO. 72 IS TRUE AND CORRECT AND WILL TAKE EFFECT ON DECEMBER 6, 1968.

Harry J. Bartenfelder

Chairman, County Council

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**Bill No. 78**

An Act, To provide a minimum tax credit for the aged, under certain conditions, and to conform generally the county real property tax credit for the aged to Section 4 of Chapter 142 enacted by the General Assembly of Maryland at its 1967 regular session, Sections 12-D, 12-F, and 49-C of Article 81 Annotated Code of Maryland (1968 Supplement) by repealing and re-enacting with amendments Section 11-40.1 of the Baltimore County Code (1966 Cumulative Supplement), as amended by Bill No. 58, 1967 title "Finance and Taxation Generally," Article V, "Taxes and Tax Sales."

*Section 1.* BE IT ENACTED BY THE COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND, That Section 11-40.1 of the Baltimore County Code (1966 Cumulative Supplement), as amended by Bill No. 58, 1967, title "Finance and Taxation Generally," Article V, "Taxes and Tax Sales" be and it is hereby repealed and re-enacted with amendments to read as follows:

**Section 11-40.1 Real Property Tax Credit for Aged**

(a) A single tax credit in an amount equal to fifty per cent (50%) of the assessed value of the dwelling of the homeowner who applies for tax credit, or four thousand dollars (\$4,000.00), whichever is the lesser amount, but in no event less than three thousand dollars (\$3,000.00) of assessed value, multiplied by the applicable tax rate, shall be allowed against ordinary county real property taxes. This tax credit shall apply for the fiscal year commencing July 1, 1968 and for fiscal years thereafter.

(b) Except as hereinafter provided, or as provided by Section 4 of Chapter 142 of the Laws of Maryland 1967, Sections 12-D, 12-F and 49-C of Article 81 Annotated Code of Maryland (1968 Supplement), a homeowner reaching the age of 65 years prior to July 1 of any year, shall be entitled to said credit.

(c) As used in this section, the term "Homeowner" means every person who actually resides in a dwelling in which such person has a legal