

interest, including any life estate, joint tenancy, tenants in common or tenancy by the entirety; but any person who otherwise qualifies as a "homeowner" and who is required to live elsewhere than the bona fide residence for reasons of health, age or care shall also be deemed a "homeowner". "Gross income" means total gross income from all sources, including but not limited to gifts, and whether or not included in the definitions of gross income for Federal or State income tax purposes. "Combined gross income" means the combined gross income of all homeowners. "Dwelling" means the dwelling house of one or more homeowners and the lot or curtilage where the same is erected which is used as the principal residence of such homeowner or homeowners. No dwelling shall be deemed a principal residence which is not actually occupied or expected to be actually occupied by such homeowner or homeowners for more than six months of some twelve month period including the date of application for credit. A homeowner or homeowners may claim credit on only one such dwelling.

(d) No homeowner shall receive a tax credit whose gross income, or combined gross income, as the case may be, shall be in excess of five thousand dollars (\$5,000.00), for the calendar year immediately preceding the fiscal year of application.

(e) All applications for tax credit provided herein shall be filed annually with the Supervisor of Assessments for Baltimore County. Such applications shall be submitted to the Supervisor of Assessments only on forms periodically prepared and furnished by him upon request. No application shall be received and accepted which is submitted to the Supervisor on any form other than the one prepared by the Supervisor. The date of finality for filing applications is September 1st of the taxable year for which the tax credit is sought, and if the taxpayer has not made application on or before that date, the credit shall not be allowed.

(f) It shall be the duty of the Supervisor of Assessments or his designated agent to approve or disapprove the application, and he shall notify the applicant in writing of his ruling; said notice shall be deemed to be sufficient if mailed to the applicant at the address set forth in the application.

(g) Taxes already paid, which under the provisions of this section should otherwise have been credited against the tax bill, shall be refunded in the manner provided in Sections 213 and 214 of Article 81, Annotated Code of Maryland (1965 Replacement Volume, as amended).

(h) In the event the valuation and assessment of the property to which the tax credit applies for a taxpayer who meets the conditions or criteria established by this section, is increased over its valuation and assessment at the time of the original grant of a tax credit to the same taxpayer under this section, the tax credit shall be increased in such amount as is required to produce the same tax for county purposes as would have been produced at the county rate if the said valuation and assessment had not been increased. This additional tax credit shall apply to taxpayers who otherwise meet the conditions or criteria established by this section for the fiscal year commencing July 1, 1968 and for fiscal years commencing thereafter. "Original Grant" valuation and assessment as used in this subsection shall be deemed to mean the valuation and assessment for the fiscal year beginning July 1, 1967 and ending June 30, 1968, or the valuation and assessment effective for the fiscal year of the original grant of a tax credit to the same taxpayer, whichever is the later date.

Section 2. AND BE IT FURTHER ENACTED BY THE COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND, That this Act is hereby declared to be an emergency measure affecting the public health,