Two Thousand (\$2,000.00) Dollars in the calendar year next preceding the fiscal year for which the exemption is sought; OWNERSHIP—legal or beneficial title to the real property for which the exemption is sought either individually or together with others as tenants by the entirety, joint tenants or tenants in common; NUMBER OF EXEMPTIONS—only one (1) exemption for any one (1) property irrespective of the number of owners residing therein and regardless of their individual incomes; MAXI-MUM AMOUNT OF EXEMPTION—Two Thousand Five Hundred (\$2,500.00) Dollars or Fifty (50%) Per Cent of the assessed valuation, whichever is the lesser amount, deducted from the assessed valuation of the property for which such exemption is sought.

- (b) In the event the Mayor and Council passes an ordinance granting an exemption within the restrictions above imposed, every person seeking such exemption shall first make application to the Mayor and Council 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 the Town of Boonsboro 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 the same certifying to the truth of the application's content, and said application shall be submitted to the Mayor and Council of Boonsboro or their designated agent on or before such date as the Mayor and Council shall, from time to time, designate. Thereupon, the Mayor and Council, or their designated agent, shall read and consider each of said applications and shall approve or disapprove the same, and, if approved, shall communicate such decision to the Town Tax Collector.
- (c) The Mayor and Council is prohibited from granting an exemption or deduction from assessment under this section in an amount greater than Two Thousand Five Hundred (\$2,500.00) Dollars or Fifty (50%) Per Cent of the assessed valuation of the property for which the exemption is sought, whichever is the lesser amount, and the Mayor and Council is prohibited from altering any of the qualifications specified in sub-section (a) hereof in such manner that a greater number of persons would become entitled to the exemption than would be entitled if such specified qualifications were strictly applied, provided that, nothing in this section contained shall be construed as requiring the Mayor and Council to grant an exemption hereunder nor shall anything contained in this section be construed as limiting the authority of the Mayor and Council to tighten said qualifications, to impose other restrictions, to reduce said exemption figure or to repeal any exemption previously granted.
- Section 2. AND BE IT FURTHER RESOLVED that the date of adoption of this Resolution is March 4, 1968, and the amendment of the Charter of the Mayor and Council of Boonsboro hereby enacted shall become effective April 23, 1968, unless a proper petition for a referendum hereon shall be filed, as permitted by law, provided a clear and exact copy of this Resolution shall be continuously posted on the bulletin board in the Town Hall until April 13, 1968, and provided further that a fair summary of the amendment proposed hereby shall be published in a newspaper of general circulation in the Town of Boonsboro not less than four times, at weekly intervals before the said 13th day of April, 1968.
- Section 3. AND BE IT FURTHER RESOLVED that the Mayor is hereby specifically enjoined to carry out the provisions of Section 2 hereof and, as evidence of said compliance, the Mayor shall cause to be affixed to