

Every person seeking this tax credit for his residential property as provided herein shall first make application to the director of finance or his designated agent, in writing, setting forth thereon his name, age, marital status, place of residence, total gross income from all sources for the next preceding calendar year, total consecutive years of residence in the county immediately preceding the date of such application and the source of ownership of the residential property sought to be taxed as herein provided. Such application shall be accompanied by an affidavit of the person making such application, certifying to the truth of the application's content, and such application shall be submitted to the director of finance or his designated agent at least twenty-one calendar days before the date of finality for real property ownership in the county of the year for which such tax credit, if granted hereunder, would apply. Thereupon, the director of finance or his designated agent shall read and consider each application, and shall approve or disapprove the same prior to the date of finality. It shall be the duty of the Director of Finance or his designated agent to notify the person making application of such approval or disapproval by written or printed notice within twenty days of his ruling. Any person aggrieved by the ruling of the director of finance or his designated agent shall have the right to demand a hearing before the appeal tax court for Montgomery County. Such demand for a hearing shall be in writing and shall contain an informal statement of the contention of the person demanding the hearing; provided, that no demand for a hearing shall be granted under this section unless such demand is filed with the director of finance or his designated agent within thirty days from the date of the above notice. In the case of any hearings under this section, no formal proceedings shall be required and any party in interest may file data and information bearing thereon, without regard to the technical rules of evidence.

The term "gross income" as used in this section, means income derived from any source whatsoever, including, but not limited to, gifts and contributions and sale of real or personal property.

Section 8. Subsections (a), (b) and (h) of Section 84-10, Chapter 84, title "Finance and Taxation," of the Montgomery County Code 1965 are hereby repealed and re-enacted, with amendments, to read as follows:

84-10. Tax anticipation certificates.

(a) The county executive is hereby authorized and directed to make available tax anticipation certificates for purchase by any county taxpayer being an owner of record of property as of the date of finality for tax purposes and which is subject to county and school property taxes, which certificates may be purchased by the taxpayer and later surrendered in payment of county and school property taxes.

(b) These certificates may be purchased at any time of the year, except during the month of February. The county executive shall make these certificates available at any office of the county finance department and at any state or national bank in the county which offers to issue them to the public.

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(h) The county executive may authorize payment to banks for their service in issuing and accepting certificates if the county executive is satisfied that payment is warranted.