

result of a finding of permanent and total disability under the Social Security Act or under the Railroad Retirement Act, and whose gross income, or whose combined gross income, as the case may be, shall not be in excess of five thousand dollars (\$5,000.00) for the calendar year immediately preceding the fiscal year of application, a single tax credit from subdivision real property taxes upon the dwelling for which application for tax credit is made, which tax credit shall equal 50% of the assessed value of such dwelling or four thousand dollars (\$4,000.00), whichever is the lesser amount, multiplied by the applicable subdivision tax rate. Application for tax credit shall be as provided in Section 49C of this article.

SEC. 2. *And be it further enacted*, That this Act shall take effect July 1, 1971.

Approved April 23, 1971.

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CHAPTER 125  
(House Bill 154)

AN ACT to repeal and re-enact, with amendments, Section 16-8(c) of the Code of Public Local Laws of Baltimore City (1969 Edition, being Article 4 of the Code of Public Local Laws of Maryland), title "Baltimore City," subtitle "Police Department," to provide that Baltimore City policemen be compensated for appearances before the Department of Motor Vehicles; and to provide for the amount of that compensation. REVISING THE PROVISIONS RELATING TO COMPENSATION OF CERTAIN POLICE OFFICERS FOR CERTAIN DUTIES DURING OFF-DUTY TIME.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 16-8(c) of the Code of Public Local Laws of Baltimore City (1969 Edition, being Article 4 of the Code of Public Local Laws of Maryland), title "Baltimore City," subtitle "Police Department," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

16-8.

(c) All police officers of the Department below the rank of captain may, in addition to all other compensation authorized by law, receive witness fees in such amount, and in ACCORDANCE with such rules and procedures as may be established and determined by the Board of Estimates of Baltimore City, for off duty time spent as witnesses in connection with official duties in any state or federal court within this State, including any duly constituted grand jury. ~~Members of the Police Department shall also receive compensation of ten dollars (\$10.00 for every appearance before the Department of Motor Vehicles,~~ INCLUDING BUT NOT LIMITED TO ANY APPEARANCES IN STATE OR FEDERAL COURTS, ANY DULY CONSTITUTED GRAND JURY AND THE DEPARTMENT OF MOTOR VEHICLES. Members of the Department required to work overtime, or whose optional leave time is of necessity cancelled,