

therefor, may provide for a tax credit additional to the credit provided by Section 12F of this article on the basis of age of the taxpayer, income or means of the taxpayer, and the value of property, as to property taxes imposed upon real property in such particular subdivision. The tax credit may apply to any person, joint tenants, tenants in common, or tenants by the entireties who come within the category locally provided. The county or municipality may further provide for the procedure or conditions applying to any such tax credit. An ordinance or resolution enacted pursuant to the authority of this subsection may, subject to the restriction imposed by subsection (b), incorporate by reference Section 12F of this article, so that the additional credit provided by such ordinance or resolution takes the form of an increase in the amount of credit provided by Section 12F or a lessening or modification of conditions of eligibility, or procedural requirements therefor. In [Anne Arundel,] Baltimore, Howard, Montgomery, Prince George's, Wicomico, and Worcester counties if the taxpayer otherwise meets the conditions or criteria established by the county applying to the tax credit, then tax credit shall be increased, in the event the valuation and assessment of the property to which the tax credit applies is increased over its valuation and assessment at the time of the original grant of a tax credit to the same taxpayer or taxpayers under this section, in such amount as is required to produce the same tax for county purposes as would have been produced at the county tax rate for any given year if the said valuation and assessment had not been increased.

12D.

*(a-1) In Anne Arundel County, if the taxpayer meets (1) the criteria for the mandatory tax credit provided by Section 12F of this article, and (2) the criteria for the additional tax credit as provided by Section 17-203 of the Anne Arundel County Code (1967 Edition) as enacted under the authority of subsection (a) of this Section 12D, a further tax credit from the Anne Arundel County real property taxes levied upon the taxpayer's real property shall be granted to the taxpayer in such an amount that the taxpayer's real property taxes remain unchanged from the amount of the taxes as levied on July 1, 1972, or on any subsequent levy date on which the taxpayer becomes originally eligible and applies for the tax credits specified in (1) and (2) above.*

*If an eligible taxpayer becomes ineligible in any fiscal year for the tax credits specified in (1) and (2) above, and thereafter becomes eligible and applies for those tax credits in another fiscal year, the tax credit provided by this subsection (a-1) shall be granted to the taxpayer in such an amount that the taxpayer's real property taxes remain unchanged from the amount of the real property taxes levied for the fiscal year in which the taxpayer originally became eligible for the tax credits specified under (1) and (2) above, but no earlier than July 1, 1972.*

SEC. 2. *And be it further enacted, That this Act shall take effect July 1, 1972.*

Approved May 26, 1972.