

COUNTY LOCAL LAWS

Bill No. 135-73

AN ORDINANCE to repeal and re-enact, with amendments, Section 17-203(a) of the Anne Arundel County Code (1967 Edition and Supplements), Title 17, "Taxation", Subtitle 2, "Assessment and Levy", to increase the permitted combined gross income of persons qualifying for real property tax credit.

SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND, That Section 17-203(a) of the Anne Arundel County Code (1967 Edition and Supplements), Title 17, "Taxation", Subtitle 2, "Assessment and Levy", be, and it is hereby repealed and re-enacted, with amendments, to read as follows:

17-203.

(a) In accordance with the provisions of section 12F(a) and (c) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), there is hereby created a single tax credit from real property taxes upon the dwelling of a qualified applicant (as hereinafter set forth), which tax credit shall equal fifty (50) per cent of the assessed value of such dwelling, or four thousand five hundred dollars (\$4,500.00) whichever is the lesser amount, (but in no event less than three thousand dollars (\$3,000.00) of assessed value); multiplied by the applicable tax rate. To qualify for said tax credit, an applicant shall have attained the age of sixty-five (65) years by the July 1 which is the first day of the taxable year for which the credit is sought, or he must receive disability benefits as a result of a finding of permanent and total disability under the Social Security Act; provided; however, that the combined gross income (as defined in Section 12F(b) of Article 81 of the Annotated Code of Maryland, as enacted by chapter 110 of the 1970 Laws of Maryland) of said applicant shall not be in excess of ~~[[five]] SEVEN thousand FIVE HUNDRED dollars~~ ~~[[\$5,000.00]]~~ (7,500.00) for the calendar year immediately preceding the fiscal year application. In accordance with the provisions of Section 49C of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), an applicant may apply for said tax credit at any time up to September 1 of the taxable year.

SECTION 2. AND BE IT FURTHER ENACTED, That this Ordinance shall take effect forty-five (45) days from the date it becomes law.

Approved January 16, 1974.