

## MONTGOMERY COUNTY

## SEC. 2. Severability.

The provisions of this Act are severable, and if any provision, sentence, clause, section or part thereof is held illegal, invalid or unconstitutional or inapplicable to any person or circumstances, such illegality, invalidity, unconstitutionality or inapplicability shall not affect or impair any of the remaining provision, sentences, clauses, sections or parts of the Act or their application to other persons or circumstances. It is hereby declared to be the legislative intent that this Act would have been adopted if such illegal, invalid or unconstitutional provision, sentence, clause, section or part had not been included therein, and if the person or circumstances to which the Act or any part thereof is inapplicable had been specifically exempted therefrom.

## SEC. 3. Effective Date.

The County Council hereby declares that an emergency exists and that this legislation is necessary for the immediate protection of the public health and safety. Therefore, this emergency legislation shall take effect on the date on which it becomes law.

Approved January 28, 1974

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Chapter 29

## Bill No. 43-73

AN ACT to repeal and re-enact with amendments subsections (a) through (f), Section 52-11, title "Tax credits for persons over sixty-five years of age," of Chapter 52, title "Taxation," of the Montgomery County Code 1972, as amended, to provide an additional real property tax credit for a homeowner over 65 years of age; to provide qualifications and conditions for eligibility for receipt of the tax credit, to provide for application for the tax credit, and to define certain terms to provide that, until the taxable year 1977, ending June 30, 1978, in the event a homeowner received for the taxable year beginning July 1, 1972 a local tax credit similar to the credit provided under this section, and the income or combined total income of that homeowner in succeeding years remains within the eligible limits of the taxable year beginning July 1, 1972, the amount of tax credit allowed under this section shall not be less than the amount of such credit received for the taxable