

Approved May 14, 1979.

CHAPTER 213

(House Bill 299)

AN ACT concerning

Property Tax Credit - Corrective

FOR the purpose of deleting, from the property tax credit provisions, certain obsolete cross-references.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 12F-4(a) and 12F-6
Annotated Code of Maryland
(1975 Replacement Volume and 1978 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

12F-4.

(a) Within 30 days from the time of any final determination made under the provisions of §§ 12F-1[,] OR 12F-2[, or 12F-3] of this article, any taxpayer may appeal to the property tax assessment appeal board in the county or Baltimore City in which the property affected by the determination is located.

12F-6.

The tax credits provided by §§ 12F-1[,] AND 12F-2[, and 12F-3] of this article shall be available to the unmarried surviving spouse of a homeowner, provided that the surviving spouse meets all of the qualifications, except age, to receive the property tax credit.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.

Approved May 14, 1979.

CHAPTER 214