Former Art. 81, § 32B was adopted by Ch. 238, Acts of 1976, to provide a property tax credit less generous than the property tax credit then in existence. Chapter 238 expired on June 30, 1978. A new tax credit program was adopted by Ch. 959, Acts of 1977, as Art. 81, § 12F-7. All subsequent legislation amended Art. 81, § 12F-7. The obsolete Art. 81, § 32B was not repealed.

Former Art. 81, § 44, which relates to supervisors notifying proper authorities that a person has moved property from 1 county or municipal corporation to another county or municipal corporation, is deleted as obsolete and, in any event, superfluous in light of the current Statewide assessment system under the jurisdiction of the Director.

TITLE 9. PROPERTY TAX CREDITS AND PROPERTY TAX RELIEF.

SUBTITLE 1. STATEWIDE MANDATORY.

9-101. ELDERLY OR DISABLED HOMEOWNERS.

(A) DEFINITIONS.

(1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) "HOMEOWNER" MEANS AN INDIVIDUAL WHO:

(I) QUALIFIED FOR A PROPERTY TAX CREDIT UNDER A REPEALED LAW;

(II) CONTINUES TO HAVE A LEGAL INTEREST IN THE DWELLING FOR WHICH A PROPERTY TAX CREDIT UNDER A REPEALED LAW WAS GRANTED; AND

(III) IN ANY GIVEN YEAR WOULD QUALIFY FOR A PROPERTY TAX CREDIT UNDER A REPEALED LAW.

(3) "REPEALED LAW" MEANS A REPEALED LAW THAT:

(I) IN THE TAXABLE YEAR 1974-1975 GRANTED A TAX CREDIT TO ELDERLY OR DISABLED INDIVIDUALS; OR

(II) IN THE TAXABLE YEAR 1975-1976 GRANTED A PROPERTY TAX CREDIT TO DISABLED INDIVIDUALS.

(B) LEGISLATIVE INTENT.

IT IS THE INTENT OF THE GENERAL ASSEMBLY THAT ALL HOMEOWNERS WHO RECEIVED A PROPERTY TAX CREDIT UNDER A REPEALED LAW SHALL CONTINUE TO RECEIVE BENEFITS IDENTICAL TO THE BENEFITS UNDER THE REPEALED LAW IN ORDER NOT TO CAUSE A FINANCIAL LOSS TO ANY HOMEOWNER WHO WOULD RECEIVE LESSER BENEFITS UNDER § 9-104 OF THIS SUBTITLE.