

means salaries and wages, other operating expenses, capital outlays from current operating funds, and properly identifiable debt service, paid for police protection. Expenditures for sheriffs and constables are included only to the extent that such officers perform police protection functions. Expenditures for traffic control, park police, and a share of the cost of a central alarm system proportionate to its police use, are included. No part of expenditures for collecting from or servicing parking meters, nor of constructing or operating jails, is included.

(4) "Adjusted assessed valuation of real property" means 100% of the assessed valuation of the operating real property of public utilities, plus 40% of the assessed valuation of all other real property reported by the State Department of Assessments and Taxation as of July 1 of the second fiscal year preceding the fiscal year for which the calculation of State aid is to be made, plus 20% of new property assessed between July 1 and December 31 of the second preceding fiscal year. "Real property" means all property classified as real property under § 8-101(b) of the Tax – Property Article.

(5) "Net taxable income" shall be the taxable income of individuals under Title 10 of the Tax – General Article, as certified by the Comptroller of the Treasury for the third completed calendar year preceding the fiscal year for which the calculation of State aid is to be made. Thus, State aid for the first year of this grant shall be based on taxable income in calendar year 1965, and State aid in succeeding years on taxable income in corresponding succeeding calendar years.

(6) Population figures for total number of people in a subdivision, i.e. figures used in per capita and density determinations, shall be those estimated by the State Department of Health and Mental Hygiene, as of July 1 of each year. Percentage of population residing in municipalities shall be determined from time to time by the most recently published federal decennial census data.

(7) "Qualifying municipality" means a municipality:

(i) 1. Whose "expenditures for police protection", as defined above, exceed \$5,000; and

2. That employs at least one qualified full-time police officer, as determined by the Secretary OF STATE POLICE; or

(ii) 1. Whose "expenditures for police protection", as defined above, exceed \$80,000; and

2. That employs at least two qualified part-time police officers, as determined by the Secretary OF STATE POLICE, from a county police department or county sheriff's department.

(8) "Wealth base" of a subdivision means the sum of the "adjusted assessed valuation of real property" and "net taxable income".

(9) "Aggregate expenditures for police protection" for a subdivision means the sum of "expenditures for police protection", as defined above, of that subdivision and of every qualifying municipality in that subdivision.