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(a) As used in this subtitle:

(1) "Subdivision" means any county of Maryland [or] BUT DOES NOT INCLUDE Baltimore City; or where the context requires, the governing body thereof.

(2) "Municipality" means any incorporated city or town, except Baltimore City, within Maryland; or where the context requires, the governing body thereof.

(3) "Expenditures for police protection" shall be those for the fiscal year immediately 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 (1968-1969) shall be based on "expenditures for police protection" in the fiscal year ending June 30, 1968; State aid for the second year of this grant (1969-1970) shall be based on expenditures in the fiscal year ending June 30, 1969, and so forth. "Expenditures for police protection" 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" shall be as 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 50% of new property assessed between July 1 and December 31 of such second preceding fiscal year. Thus, State aid for the first year of this grant shall be based on assessed valuation as of July 1, 1966 plus 50% of new property assessed between July 1, 1966 and December 31, 1966; and State aid for succeeding years on corresponding succeeding assessments. "Real property" shall have the meaning, and assessed valuation shall be subject to the adjustments for under- or over-assessment, as presently provided by § 5-202 of the Education 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 any municipality whose "expenditures for police protection", as defined above, exceed \$5,000, and which employs at least one