

CHAPTER 63

(House Bill 95)

AN ACT to add new Sections 95A and 95B to the Code of Public Local Laws of Allegany County (1955 Edition), being Article 1 of the Code of Public Local Laws of Maryland, title "Allegany County", sub-title "County Treasurer", sub-heading "County Tax Collectors", to follow immediately after Section 95 thereof, providing for the exemption from county taxes people over the age of sixty-five years and who earn less than one hundred dollars per month.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That new Sections 95A and 95B be and they are hereby added to the Code of Public Local Laws of Allegany County (1955 Edition), being Article 1 of the Code of Public Local Laws of Maryland, title "Allegany County", sub-title "County Treasurer", sub-heading "County Tax Collectors", said new section to follow immediately after Section 95 of said Article, and to read as follows:

95A. Every person over the age of sixty-five years, who has been a bona fide resident of Allegany County for the preceding five years and whose total income is less than One Hundred Dollars per month from all sources, and who has legal title or beneficial title to real property located in Allegany County and who resides thereon and makes the same his or her permanent home, shall be entitled to an exemption from all taxes levied against said property by the County Commissioners of Allegany County.

95B. Every person seeking to have his residential property exempted from said taxes shall first make application to said County Commissioners in writing setting forth thereon his name, age, place of residence, total income from all sources for the next preceding year, total consecutive years of residence in said Allegany County next preceding the date of said application, and the source of ownership of the residential property sought to be exempted hereunder. Said application shall be accompanied by an affidavit of the person making said application certifying to the truth of the application's content, and said application shall be submitted to said County Commissioners at least twenty-one (21) calendar days before the date of finality for real property ownership in Allegany County of the year for which said exemption, if granted hereunder, would apply. Thereupon, said County Commissioners shall read and consider each of said applications and shall approve or disapprove same prior to said date of finality.

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1957.

Approved February 13, 1957.

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.