

Taxes, of the Annotated Code of Maryland (1975 Replacement Volume) be and they are hereby repealed:

Article 81 - Revenue and Taxes

[12D.

(a) The governing body of every county and municipality in this State, by resolution or ordinance enacted under its usual procedure therefor, may provide for a tax credit additional to the credit provided by § 12F of this article on the basis of age of the taxpayer, income or means of the taxpayer, and the value of property, as to property taxes imposed upon real property in such particular subdivision. The tax credit may apply to any person, joint tenants, tenants in common, or tenants by the entireties who come within the category locally provided. The county or municipality may further provide for the procedure or conditions applying to any such tax credit. An ordinance or resolution enacted pursuant to the authority of this subsection may, subject to the restriction imposed by subsection (b), incorporate by reference § 12F of this article, so that the additional credit provided by such ordinance or resolution takes the form of an increase in the amount of credit provided by § 12F or a lessening or modification of conditions of eligibility, or procedural requirements therefor. In Carroll, Howard, Montgomery, Prince George's, Talbot, Wicomico, and Worcester counties if the taxpayer otherwise meets the conditions or criteria established by the county applying to the tax credit, the tax credit shall be increased, in the event the valuation and assessment of the property to which the tax credit applies is increased over its valuation and assessment at the time of the original grant of a tax credit to the same taxpayer or taxpayers under this section, in such amount as is required to produce the same tax for county purposes as would have been produced at the county tax rate for any given year if the valuation and assessment had not been increased.

(a-1) In Anne Arundel County, if the taxpayer meets (1) the criteria for the mandatory tax credit provided by § 12F of this article, and (2) the criteria for the additional tax credit as provided by § 17-203 of the Anne Arundel County Code (1967 Edition) as enacted under the authority of subsection (a) of this § 12D, a further tax credit from the Anne Arundel County real property taxes levied upon the taxpayer's real property shall be granted to the taxpayer in such an amount that the taxpayer's real property taxes remain unchanged from the amount of the taxes as levied on July 1, 1972, or on any subsequent levy date on which the taxpayer becomes originally eligible and applies for the tax credits specified in (1)