

ORDINANCE NO. 38

An Ordinance to provide for the allowance of tax credits as to property taxes levied upon real property in the Town of Leonardtown by The Commissioners of Leonardtown based on the age and income of the taxpayer.

Section 1: Whereas, by Section 12D of Article 81 of the Annotated Code of Maryland (1957), as amended, the Commissioners of Leonardtown were authorized and empowered ^{as} to its own real estate taxes to allow tax credits as to property taxes levied upon real property in the Town of Leonardtown by The Commissioners of Leonardtown based on the age and income of the taxpayer.

Section 2: Therefore, be it enacted and ordained by the Commissioners of Leonardtown, this 13th day of October, 1969, there is hereby created a tax credit from real property taxation levied by the Commissioners of Leonardtown for certain homeowners by reason of age and income as hereinafter provided.

Section 3: As used in this Ordinance, the following words have the meanings herein specified. "Homeowner" means every person who actually resides in a dwelling in which such person has a legal interest, including any life estate, whether a sole owner, joint tenant, tenant in common, or tenant by the entirety. "Gross income" means total gross income from all sources, except Social Security payments, including but not limited to gifts, and whether or not included in the definitions of Gross income for Federal or State income tax purposes. "Combined Gross income" means the combined gross income of all homeowners, if more than one, and all persons actually residing in the same dwelling, except persons whose contributions, reasonably apportionable towards the cost of upkeep, maintenance, and repair of the dwelling, are in the form of fixed rental charges. "Dwelling" means the dwelling house of one or more homeowners and the lot or curtilage where the same is erected, which is used as the principal residence of such homeowner or homeowners. No dwelling shall be deemed a principal residence which is not actually occupied or expected to be actually occupied by such homeowner or homeowners for more than six months of some twelve month period including the date of application for credit. A homeowner or homeowners may claim credit on only one such dwelling. A homeowner otherwise eligible for the tax credit if he does not actually reside in the dwelling for the required time period for reason ^{of} illness or need of special care may be qualified by the official administering this Ordinance.

Section 4: There shall be allowed upon the application of any homeowner who shall have attained the age of sixty-five years by the July 1 which is the first day of the taxable year for which the credit is sought and whose gross income, or whose combined gross income, as the case may be, shall not be in excess of Five Thousand (\$5,000.00) Dollars for the calendar year immediately preceding the fiscal year of application, a single tax credit from property taxes levied upon real property in the Town of Leonardtown by the Commissioners of Leonardtown upon the dwelling for which application for tax credit is made, which tax credit shall equal 50% of the assessed value of such dwelling or Four Thousand (\$4,000.00) Dollars, whichever is the lesser amount, multiplied by the tax rate. Application for tax credit shall be as provided in Section 7 of this Ordinance.

Section 5: The Clerk to the Commissioners of Leonardtown shall administer this Ordinance.

Section 6: The Clerk to the Commissioners of Leonardtown shall give the taxpayer a notice of the possible tax credit provided by this Ordinance at the time his tax bill is sent to him.

Section 7: Application for tax credit shall be made on an application form provided by the Commissioners of Leonardtown and shall be filed with the Clerk to the Commissioners of Leonardtown. The application for tax credit shall be made under oath or affirmation that the matters and facts stated in the application are true to the best of the applicant's knowledge, information and belief. The application need not be submitted in person by the taxpayer. The taxpayer may apply for the tax credit at any time up to September 1 of the taxable year, but if he has not made application on or before that date, the credit shall not be allowed.

Section 8: And be it further enacted and ordained that this Ordinance shall take effect as of the date of its passage and enactment.

Passed and enacted this 13th day of October, 1969.

R. B. Brown

Frederick J. McWilliam

Raymond A. Hall

Jeanne B. Bussey

Milton J. Dakis

Commissioners of Leonardtown