

ARTICLE I

**Senior Citizens Exemption
[Adopted 10-13-1969 by Ord. No. 38]****§ 137-1. Establishment of exemption.**

There is hereby created a tax credit from real property taxation levied by the Commissioners of Leonardtown¹ for certain homeowners by reason of age and income as hereinafter provided.

§ 137-2. Definitions.

As used in this article, the following words have the meanings herein specified:

COMBINED GROSS INCOME — 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 — 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 article.

GROSS INCOME — The 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.

HOMEOWNER — 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 entireties.

§ 137-3. Tax credit.

There shall be allowed upon the application of any homeowner who shall have attained the age of 65 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 \$5,000 for the calendar year immediately preceding the fiscal year of

1. Editor's Note: Pursuant to the 1989 Charter, the Commissioners of Leonardtown are now the Mayor and Council of the Town of Leonardtown.

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 \$4,000, whichever is the lesser amount, multiplied by the tax rate. Application for tax credit shall be as provided in § 137-6 of this article.

§ 137-4. Administration.

The Clerk to the Commissioners of Leonardtown shall administer this article.

§ 137-5. Notice to taxpayers.

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

§ 137-6. Application to tax credit.

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.