

and the purchaser. The homeowner shall be charged only for that proportion of the credit which the homeowner's period of ownership of the property during the taxable year in which the transfer occurs bears to the entire taxable year. The remaining portion of the credit shall be paid by the purchaser to the county or Baltimore City and credited to the State, less any deductions for the costs incurred by any county, Baltimore City or municipality under the provisions of [the] § 12F-2 of this article.

12F-7.

(a) For the taxable years 1977-1978 and 1978-1979 each county, Baltimore City and any incorporated municipality shall grant a homeowners' tax credit in accordance with this [subsection] SECTION against the county, Baltimore City or municipal property taxes imposed by that jurisdiction on real property.

19.

(b) (2) (A) The following lands are not subject to the provisions of paragraph (1):

(iii) Land subdivided into lots or parcels after July 1, 1972, does not qualify under paragraph (1), from and after the first day of the taxable year in which the subdivision occurs; provided, however, that, except for the dwelling house and a one-acre curtilage which shall be assessed at fair market value, no parcel of 20 acres or more conveyed to another party, which conveyance is deemed a subdivision under the provisions of local law, shall be disqualified solely as a result of that subdivision. The following subdivided land is not disqualified under the provisions of this subparagraph (iii):

(d) Subdivided land which is purchased by a person who owns land which is adjoining the subdivided land, and the combined acreage of the subdivided land and the purchaser's original parcel exceeds 20 acres; provided that the purchaser's original parcel and the subdivided land [was] WERE receiving an agricultural use assessment, both parcels remain in agricultural use, and that the purchaser requests that the subdivided land being purchased be granted an agricultural or farm use assessment;

32B.

(b) (1) For the taxable years 1976-1977, 1977-1978, and 1978-1979, each county, Baltimore City, or other incorporated municipality levying a tax on real property shall grant a homeowners' tax credit in accordance with this subsection against the property taxes imposed by the county, city, or incorporated municipality on dwellings. The word "dwelling" has the meaning stated in [§ 12F-1(4)] SECTION 12F-1(B) (4) of this article, except that it applies to all homeowners, whether or not they are 60 years of age or older.