

~~the lot or curtilage on which the house is erected; and~~

~~2. B.~~ actually occupied or expected to be actually occupied by the homeowner for more than 6 months of a 12-month period beginning with the date of finality for the taxable year for which the property tax credit under this section is sought; AND

2. THE LOT OR CURTILAGE ON WHICH THE HOUSE IS ERECTED.

(ii) "Dwelling" includes:

1. a condominium unit that is occupied by an individual who has a legal interest in the condominium;

2. an apartment in a cooperative apartment corporation that is occupied by an individual who has a legal interest in the apartment; and

3. a part of real property used other than primarily for residential purposes, if the real property is used as a principal residence by an individual who has a legal interest in the real property.

~~(3) "Gross income" has the meaning stated in § 9-104 of this subtitle.~~

~~(4) (3)~~ "Homeowner" means an individual who has a legal interest in a dwelling.

~~(5) (4)~~ "Legal interest" means an interest in a dwelling:

(i) as a sole owner;

(ii) as a joint tenant;

(iii) as a tenant in common;

(iv) as a tenant by the entireties;

(v) through membership in a cooperative;

(vi) under a land installment contract, as defined in § 10-101 of the Real Property Article; or

(vii) as a holder of a life estate.

~~(6) (5)~~ "Taxable assessment" means the assessment on which the ~~county~~ STATE, COUNTY, or municipal corporation property tax rate was imposed in the preceding taxable year less the amount of any assessment on which a property tax credit under this section is authorized.

~~(7) "3 YEAR CYCLE" HAS THE MEANING STATED IN § 8-103 OF THIS ARTICLE.~~

(b) If there is an increase in property assessment as calculated under this section, the STATE AND THE governing body of each county and of each municipal