

~~property tax is not due on the property until 30 days after the revised tax bill is sent to the homeowner.~~

~~(4) If a municipal corporation issues a tax bill separate from the county tax bill, the county may require the homeowner to submit:~~

~~(i) the separate tax bill; or~~

~~(ii) proof of payment of the separate tax bill.~~

(H) THE TAX CREDIT UNDER THIS SECTION SHALL BE INCLUDED ON THE HOMEOWNER'S PROPERTY TAX BILL.

(I) THE DEPARTMENT SHALL ADOPT RULES AND REGULATIONS TO IMPLEMENT THIS SECTION.

(J) THE TAX CREDIT UNDER THIS SECTION SHALL BE KNOWN AS THE HOMESTEAD PROPERTY TAX CREDIT.

9-215.

(A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY MAY GRANT, BY LAW, A LOCAL SUPPLEMENT TO THE HOMEOWNERS PROPERTY TAX CREDIT PROGRAM PROVIDED UNDER § 9-104 OF THIS TITLE.

(B) THE COUNTY OR BALTIMORE CITY MAY NOT OBTAIN REIMBURSEMENT UNDER § 9-104(P) OF THIS TITLE FOR THE AMOUNT OF THE LOCAL SUPPLEMENT AUTHORIZED UNDER THIS SECTION.

(C) THE COUNTY SHALL NOTIFY THE DEPARTMENT OF THE ENACTMENT OF THE LOCAL SUPPLEMENT AND ANY CHANGE IN THE LOCAL SUPPLEMENT IN ACCORDANCE WITH ANY GUIDELINES SPECIFIED BY THE DEPARTMENT.

(D) (1) THE DEPARTMENT IS RESPONSIBLE FOR THE ADMINISTRATIVE DUTIES THAT RELATE TO THE APPLICATION AND DETERMINATION OF ELIGIBILITY FOR A PROPERTY TAX CREDIT UNDER THIS SECTION.

(2) THE COUNTY SHALL REIMBURSE THE DEPARTMENT FOR THE REASONABLE COST OF ADMINISTERING THE TAX CREDIT PROGRAM UNDER THIS SECTION.

(E) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, THE LOCAL SUPPLEMENT AUTHORIZED IN ACCORDANCE WITH SUBSECTION (A) OF THIS SECTION SHALL BE SUBJECT TO THE PROVISIONS OF THE STATE HOMEOWNERS PROPERTY TAX CREDIT PROGRAM PROVIDED UNDER § 9-104 OF THIS TITLE.

(2) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY: