

(I) MAY ALTER, BY LAW, THE FOLLOWING PROVISIONS FOR PURPOSES OF A LOCAL SUPPLEMENT GRANTED UNDER THIS SECTION:

(H) 1. THE LIMITATION ON THE ASSESSED VALUE OF A DWELLING TAKEN INTO ACCOUNT IN DETERMINING TOTAL REAL PROPERTY TAX UNDER § 9-104(A)(13) OF THIS TITLE; AND

(H) 2. THE PERCENTAGES AND COMBINED INCOME LEVELS SPECIFIED UNDER § 9-104(G) OF THIS TITLE; AND

(II) MAY PROVIDE, BY LAW, FOR LIMITATIONS ON ELIGIBILITY FOR A LOCAL SUPPLEMENT GRANTED UNDER THIS SECTION IN ADDITION TO THE REQUIREMENTS FOR ELIGIBILITY UNDER § 9-104 OF THIS TITLE.

Chapter 776 of the Acts of 1988

[SECTION 2. AND BE IT FURTHER ENACTED, That any homeowner who receives a property tax credit under § 9-105 of the Tax - Property Article for the taxable year 1989-1990, and who does not receive the credit for the taxable year 1990-1991 or 1991-1992, on the basis of either income or failure to file an application, shall receive the following property tax credits in the year in which the homeowner does not receive the credit under § 9-105 of the Tax - Property Article:

(1) For the taxable year 1990-1991, a credit equal to 50% of the credit received under § 9-105 of the Tax - Property Article for the taxable year 1989-1990; and

(2) For the taxable year 1991-1992, a credit equal to 25% of the credit received under § 9-105 of the Tax - Property Article for the taxable year 1989-1990.]

SECTION 3. AND BE IT FURTHER ENACTED, That the Department of Assessments and Taxation shall review its current recordkeeping system for assessments and develop a plan to establish uniform assessment record cards and work sheets throughout the State. Moreover, the Department, in conjunction with the Department of Budget and Fiscal Planning, shall examine its related data processing capabilities and needs and make any related recommendations, including the costs of each. The Department of Assessments and Taxation shall submit its report to the Senate Budget and Taxation Committee and the House of Delegates Committee on Ways and Means by September 1, 1990.

SECTION 4. AND BE IT FURTHER ENACTED, That the Department of Assessments and Taxation shall revise the assessment notice sent to property owners to simplify it and make it more informative regarding the assessment process, possible eligibility for credits, and property owners' rights. The assessment notice shall reflect the benefit of the Homestead Property Tax Credit Program. A county may not charge the Department for data processing costs associated with revising the format of the assessment notice. The Department shall provide a report on the proposed revisions to the notice to the Senate Budget and Taxation Committee and the House of Delegates