

9-105.

(d) (1) The Department shall authorize and a county or municipal corporation shall grant a property tax credit under this section unless during the previous calendar year:

(i) the dwelling was transferred for consideration to new ownership;

(ii) the value of the dwelling was increased due to a change in the zoning classification of the dwelling ~~AT THE INITIATIVE OF THE OWNER INITIATED OR REQUESTED BY THE HOMEOWNER OR ANYONE HAVING AN INTEREST IN THE PROPERTY;~~

(iii) the use of the dwelling was changed substantially;

(iv) the dwelling was improved extensively; or

(v) the assessment of the dwelling was clearly erroneous due to an error in calculation or measurement of improvements on the real property.

SECTION 2. AND BE IT FURTHER ENACTED, That, notwithstanding the provisions of this Act requiring a homeowner to apply for the residential use assessment prior to April 1 or May 1, a homeowner may apply for a residential use assessment for the taxable year beginning July 1, 1990 on or before June 30, 1990. The Department of Assessments and Taxation may accept an application for the residential use assessment provided under this Act after June 30, 1990 but before August 1, 1990 for the taxable year beginning July 1, 1990, if good cause is shown.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1990 and shall be applicable to all taxable years beginning after June 30, 1990.

Approved May 2, 1990.

CHAPTER 228

(Senate Bill 10)

AN ACT concerning

Creation of a State Debt – Nursing Home Loan of 1990

FOR the purpose of authorizing the creation of a State Debt in the amount of ~~\$300,000~~ \$250,000 the proceeds to be used for State grants to certain public and other nonprofit nursing homes for the construction, expansion, renovation, and equipping of these nursing homes, including the reports, plans, specifications, site improvements, surveys, and programs in connection therewith; defining certain terms; requiring certain information from grantees; requiring the Department of Health and Mental Hygiene to adopt regulations, including regulations providing for continuing information; placing limits on the amount of the grants; providing