

12F.

(a) Anything in Section 12D of this Article to the contrary notwithstanding, and notwithstanding any ordinance or resolution passed pursuant to the authority of that section, which are hereby repealed and superseded to the extent inconsistent with this section, there is hereby created a mandatory minimum tax credit from real property taxation for subdivision purposes for certain homeowners by reason of age and income. Nothing in this section shall be deemed to limit the power of any subdivision to provide additional tax credits based on age, income, the value of property or the classes of property taxed, as in Section 12D of this Article provided.

(b) As used in this section, the following words have the meanings herein specified. "Homeowner" means every person who actually resides in a dwelling in which such person has a legal interest, including any life estate, whether as sole owner, joint tenant, tenant in common, or tenant by the entireties. "Gross Income" means gross income as defined in Section 280 of this Article. "Combined Gross Income" means the combined gross income of all homeowners, if more than one, and all persons actually residing in the same dwelling, except persons whose contributions, reasonably apportionable towards the cost of upkeep, maintenance and repair of the dwelling, are in the form of fixed rental charges. "Dwelling" means the dwelling house of one or more homeowners and the lot or curtilage where the same is erected. "Subdivision" means any county of the State of Maryland, or the City of Baltimore.

(c) There shall be allowed upon the application of any homeowner who has attained the age of sixty-five years and whose gross income, or whose combined gross income, as the case may be, shall not be in excess of five thousand dollars (\$5,000.00) for the calendar year immediately preceding the fiscal year of application, a single tax credit from subdivision real property taxes upon the dwelling for which application for tax credit is made, which tax credit shall equal 50% of the assessed value of such dwelling or four thousand dollars (\$4,000.00), whichever is the lesser amount, multiplied by the applicable subdivision tax rate. Application for tax credit shall be as provided in Section 49C of this Article.

49C.

(a) Taxes levied pursuant to this Article shall be billed to the owner of the property at the owner's ordinary post office address for the receipt of first class mail as shown on the assessment records. Bills rendered shall contain notification of the tax credit provided in Section 12F of this Article, shall specify the information necessary for the taxpayer to establish eligibility for such tax credit and shall supply blanks and spaces for such purpose and for the computation of the tax credit claimed. Such tax credit, if approved, shall be credited against the amount of tax as shown on the subdivision tax rolls.

(b) The governing body of each subdivision by resolution or ordinance enacted under the usual procedure therefor, shall designate an authority to approve or disapprove applications for tax credit specified in Section 12F of this Article. Notwithstanding any

(A) THE GOVERNING BODY OF EACH SUBDIVISION MAY DESIGNATE THE ADMINISTRATIVE UNIT OR OFFICIAL TO