

income from all sources, including but not limited to gifts, and whether or not included in the definitions of gross income for Federal or State income tax purposes. "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 [.] *, which is used as the principal residence of such homeowner or homeowners. No dwelling shall be deemed a principal residence which is not actually occupied or expected to be actually occupied by such homeowner or homeowners for more than six months of some twelve month period including the date of application for credit. A homeowner or homeowners may claim credit on only one such dwelling.* "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] *shall have* attained the age of sixty-five years by the July 1 which is the first day of the taxable year for which the credit is sought 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) The governing body of each subdivision may designate the administrative unit or official to administer the program of tax credits provided in Section 12F of this article. The governing body of each subdivision shall also provide for the adoption and promulgation of rules and regulations not inconsistent with the provisions of Section 12F of Article 81 and for the modification, repeal or amendment from time to time of such rules and regulations, as deemed necessary for the efficient and convenient administration of this system of tax credits. The taxpayer shall be given a notice of the possible credit provided by Section 12F at the time his tax bill is sent to him. He shall not be required to submit the application in person. He may ~~claim~~ APPLY FOR the tax credit at any time up to [the time he pays the tax bill.] *September 1, of the taxable year, but if he has not made application on or before that date, the credit shall not be allowed.*

(b) Notwithstanding any provision of Section 300 of this article, the Comptroller shall supply to any such administrative unit or official designated under the provision of subsection (a) of this section, upon application therefor, *information in aid of verification of gross income or combined gross income, as the case may be, as stated in any such application.*

(c) Application for tax credit shall be made under oath or affirmation that the matters and facts stated in the application are true to the best of the applicant's knowledge, information and belief.