

MUNICIPAL OR SPECIAL TAXING DISTRICT REAL PROPERTY TAXES THAN HIS PROPERTY TAX LIABILITY AS SET FORTH ON HIS CERTIFICATE OF ELIGIBILITY, THE COUNTY OR BALTIMORE CITY OFFICIAL SHALL ISSUE A REFUND EQUAL TO AN AMOUNT BY WHICH THE REAL PROPERTY TAX PAYMENT EXCEEDS THE PROPERTY TAX LIABILITY.

(I) EACH MONTH THE COUNTY OR BALTIMORE CITY OFFICIAL SHALL SUBMIT A REPORT TO THE DEPARTMENT OF ASSESSMENTS AND TAXATION REQUESTING REIMBURSEMENT FOR AN AMOUNT EQUAL TO THE DIFFERENCE BETWEEN THE AMOUNT OF THE TOTAL REAL PROPERTY TAXES LEVIED ON THE ELIGIBLE HOMEOWNERS AND THE TOTAL AMOUNT OF THE PROPERTY TAX LIABILITY AS REFLECTED IN REDEEMED CERTIFICATES OF ELIGIBILITY. THE REPORT SHALL BE SUBMITTED BY THE TENTH DAY OF THE FOLLOWING MONTH AND THE DEPARTMENT OF ASSESSMENTS AND TAXATION SHALL CERTIFY TO THE COMPTROLLER BY THE FIFTEENTH DAY OF EACH MONTH THE AMOUNT OF REIMBURSEMENT DUE EACH COUNTY AND BALTIMORE CITY. WITHIN FIVE DAYS THE COMPTROLLER SHALL MAKE PAYMENT TO EACH COUNTY AND BALTIMORE CITY.

(J) THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION SHALL PROMULGATE RULES AND REGULATIONS TO IMPLEMENT THIS SUBTITLE. THE HOMEOWNER SHALL BE GIVEN NOTICE OF THE POSSIBLE CREDIT UNDER THIS SECTION AT THE TIME THE TAX BILL IS SENT TO THE TAXPAYER.

(K) NOTWITHSTANDING ANY PROVISION OF SECTION 300 OF THIS ARTICLE, THE COMPTROLLER SHALL SUPPLY TO THE LOCAL ADMINISTRATIVE UNIT, UPON APPLICATION, THE INFORMATION TO AID VERIFICATION OF INCOME, AS THE CASE MAY BE, AS STATED IN THE APPLICATION.

PROPERTY TAX RELIEF FOR RENTERS

12F-2.

(A) FOR TAXABLE YEAR 1975-1976 AND EACH YEAR THEREAFTER, THERE IS CREATED A PROGRAM OF PROPERTY TAX RELIEF FOR RENTERS, BY REASON OF INCOME, FROM A PROPORTIONATE AMOUNT OF THEIR ANNUAL RENT, WHICH IS EQUIVALENT TO A PROPERTY TAX IMPOSED BY THE STATE, THE COUNTY OR BALTIMORE CITY, MUNICIPAL CORPORATIONS AND SPECIAL TAXING DISTRICTS.

(B) AS USED IN THIS SECTION, THE FOLLOWING WORDS HAVE THE MEANINGS SPECIFIED:

(1) "RENTER" MEANS EVERY PERSON WHO RESIDES IN A RENTAL UNIT IN WHICH HE HAS A LEGAL LEASEHOLD INTEREST.