

UNIT, EXCLUSIVE OF CHARGES FOR UTILITIES, SERVICES, FURNITURE, FURNISHINGS OR PERSONAL PROPERTY APPLIANCES FURNISHED BY THE LANDLORD AS A PART OF THE RENTAL AGREEMENT, WHETHER OR NOT EXPRESSLY SET OUT IN THE RENTAL AGREEMENT. IF THE LANDLORD AND TENANT HAVE NOT DEALT WITH EACH OTHER AT ARMS-LENGTH AND THE SUPERVISOR OF ASSESSMENTS IS SATISFIED THAT THE GROSS RENT CHARGED WAS EXCESSIVE, HE MAY ADJUST THE GROSS RENT TO A REASONABLE AMOUNT FOR PURPOSES OF THIS SUBTITLE.

(C) PROPERTY TAX RELIEF, NOT TO EXCEED \$750 SHALL BE ALLOWED, UPON THE APPLICATION OF ANY RENTER, FROM RENT CONSTITUTING AN AMOUNT EQUIVALENT TO TOTAL PROPERTY TAXES ACCRUED UPON THE RENTAL UNIT FOR WHICH TAX RELIEF APPLICATION IS MADE. THE TAX RELIEF SHALL BE EQUAL TO AN AMOUNT EQUIVALENT TO TOTAL PROPERTY TAXES ACCRUED IN EXCESS OF A PERCENTAGE OF THE COMBINED INCOME OF THE RENTERS. THIS PERCENTAGE SHALL NOT EXCEED THREE PERCENT OF THE FIRST \$3,000 OF COMBINED INCOME, FOUR PERCENT OF THE NEXT \$5,000 OF COMBINED INCOME, FIVE PERCENT OF THE NEXT ~~[[\$5,000]]~~ \$4,000 OF COMBINED INCOME, SEVEN PERCENT OF THE NEXT ~~[[\$5,000]]~~ \$3,000 OF COMBINED INCOME, AND NINE PERCENT OF ALL COMBINED INCOME IN EXCESS OF ~~[[\$18,000]]~~ \$15,000.

(D) THE RENTER MAY APPLY FOR THE TAX RELIEF AT ANY TIME UP TO NOVEMBER 1 OF THE TAXABLE YEAR, ON A STANDARD FORM TO BE PROVIDED BY THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION, BUT IF HE HAS NOT MADE APPLICATION ON OR BEFORE THAT DATE, THE TAX RELIEF SHALL NOT BE ALLOWED.

(E) THE APPLICATION FOR THE TAX RELIEF 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. THE APPLICANT MAY BE REQUIRED TO PROVIDE COPIES OF INCOME TAX RETURNS, OR OTHER EVIDENCE OF INCOME, INTEREST, DIVIDENDS, RENTS, MONEY PAID OR RECEIVED TO SUBSTANTIATE THE APPLICATION FOR THE PROPERTY TAX RELIEF.

(F) THE RENTER SHALL SUBMIT THE APPLICATION TO THE SUPERVISOR OF ASSESSMENTS FOR THE COUNTY OR BALTIMORE CITY IN WHICH THE PROPERTY IS LOCATED. UPON DETERMINATION OF ELIGIBILITY, THE SUPERVISOR OF ASSESSMENTS SHALL ISSUE THE RENTER A CERTIFICATE WHICH SETS FORTH THE AMOUNT OF THE RENTER'S REAL PROPERTY TAX LIABILITY. THE SUPERVISOR SHALL COMPARE THE AMOUNT OF RENTER'S PROPERTY TAX LIABILITY TO THE AMOUNT EQUIVALENT TO TOTAL REAL PROPERTY TAXES AND SHALL PAY TO THE RENTER AN AMOUNT EQUAL TO THE DIFFERENCE, IF ANY, BETWEEN THE AMOUNT EQUIVALENT TO TOTAL REAL PROPERTY TAXES AND THE AMOUNT OF THE LIABILITY SET FORTH ON THE CERTIFICATE.