

## MONTGOMERY COUNTY

ANY HOMEOWNER RECEIVE A TAX CREDIT LESS THAN THAT TO WHICH SUCH HOMEOWNER WOULD BE ENTITLED UNDER PROVISIONS OF SECTION 12F AND 12D(A), ARTICLE 81, ANNOTATED CODE OF MARYLAND.

C. UPON THE DEATH OF AN ELIGIBLE HOMEOWNER WHO AT THE TIME OF HIS DEATH WAS ELIGIBLE TO RECEIVE A TAX CREDIT, SUCH CREDIT SHALL BE ALLOWABLE TO THE OTHERWISE INELIGIBLE SURVIVING SPOUSE FOR ONLY THE REMAINDER OF THAT TAXABLE YEAR AND FOR THE TAXABLE YEAR NEXT FOLLOWING; PROVIDED, HOWEVER, THAT THE SPOUSE SHALL SATISFY THOSE CRITERIA SET FORTH IN PARAGRAPHS 2 AND 3, IN ORDER TO BE ELIGIBLE FOR THE TAXABLE YEAR NEXT FOLLOWING THE DEATH OF THE TAXPAYER.

D. A HOMEOWNER WHOSE TOTAL INCOME OR COMBINED TOTAL INCOME FOR THE IMMEDIATELY PRECEDING CALENDAR YEAR IS IN EXCESS OF \$10,000 SHALL BE ENTITLED TO A TAX CREDIT AS DEFINED ABOVE, BUT SUCH CREDIT SHALL BE REDUCED BY TWENTY-FIVE PERCENTUM (25%) OF THE EXCESS OF SUCH INCOME ABOVE \$10,000.

E. ONLY ONE TAX CREDIT AS PROVIDED HEREIN SHALL BE ALLOWED ANNUALLY ON ANY GIVEN PARCEL OF PROPERTY. ANY PERSON SEEKING SUCH CREDIT SHALL ANNUALLY MAKE APPLICATION THEREFOR TO THE DIRECTOR OF FINANCE OR HIS DESIGNATED AGENT. THE APPLICANT SHALL FURNISH SUCH INFORMATION AND IN SUCH FORM AS SHALL BE REQUIRED BY THE DIRECTOR OF FINANCE. THE APPLICATION SHALL BE ACCOMPANIED BY AN AFFIDAVIT OF THE APPLICANT CERTIFYING TO THE TRUTH OF THE CONTENTS THEREOF. THE APPLICATION SHALL BE SUBMITTED TO THE DIRECTOR ON OR BEFORE SEPTEMBER 1 OF THE TAXABLE YEAR FOR WHICH APPLICATION FOR TAX CREDIT IS MADE.

AFTER RECEIPT AND REVIEW OF THE APPLICATION FOR TAX CREDIT AS PROVIDED HEREUNDER, THE DIRECTOR OF FINANCE SHALL EITHER APPROVE OR DISAPPROVE THE APPLICATION AND SHALL, WITHIN THIRTY (30) DAYS THEREAFTER, NOTIFY THE APPLICANT IN WRITING OF SUCH DECISION.

ANY PERSON AGGRIEVED BY THE DECISION OF THE DIRECTOR OF FINANCE SHALL HAVE THE RIGHT TO APPEAL TO THE PROPERTY TAX ASSESSMENT APPEAL BOARD FOR MONTGOMERY COUNTY, WHICH APPEAL SHALL BE IN WRITING AND SHALL CONTAIN A STATEMENT OF THE CONTENTION OF THE APPELLANT; PROVIDED, HOWEVER, NO DEMAND FOR A HEARING SHALL BE GRANTED IN A MATTER ARISING HEREUNDER UNLESS SUCH DEMAND IS FILED WITH THE PROPERTY TAX ASSESSMENT APPEAL BOARD WITHIN THIRTY (30) DAYS FROM THE DATE OF THE NOTICE OF DECISION BY THE DIRECTOR OF FINANCE. IF A HEARING IS CONDUCTED, PROCEEDINGS SHALL BE INFORMAL AND ANY PARTY IN INTEREST MAY FILE DATA AND INFORMATION BEARING THEREON, WITHOUT REGARD TO TECHNICAL RULES OF EVIDENCE.