

percent of the next \$4,000 of combined income, seven percent of the next \$3,000 of combined income and nine percent of all combined income in excess of \$15,000.

(d) The homeowner may apply for the tax credit 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 credit shall not be allowed.

(e) The application for the 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. 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 credit.

(f) The homeowner 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 homeowner a certificate which sets forth the amount of the homeowner's real property tax liability.

(g) The homeowner shall present the certificate of eligibility to the appropriate county or Baltimore City official with his tax bill, or tax bills, as the case may be, and may make a single payment covering his total real property tax liability. In those cases where a municipality or special taxing district issues a tax bill separate from the county or Baltimore City tax bill, the official may require the homeowner to submit proof of payment of the separate tax bill or submission of the municipal or special taxing district real property tax bill. The county or Baltimore City official shall determine the amount of the tax credit thus allowed and report it to the State Comptroller as set forth below.

(h) The county or Baltimore City official shall be responsible for disbursing the full State, municipal, or special taxing district real property tax collected to the appropriate State, municipal and special district official. If the homeowner has paid a greater amount in 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.