

rental or other endeavors be used in the determination of gross income.

(3) "Combined income" means the combined gross income of all renters, if more than one, and all persons actually residing in the same rental unit, except persons whose contributions, reasonably apportionable toward the cost of upkeep, maintenance, and repair of the dwelling, are in the form of fixed rental charges.

(4) "Rental unit" means the unit in which the renter resides and in which he has a leasehold interest and may be part of a multidwelling or multipurpose building and part of the land on which it is built and which is used as the principal residence of the renter or renters. A unit may also be a dwelling as defined in subsection (b) (4) of § 12F-1 of this article in which the renter has a leasehold interest. No rental unit may be deemed a principal residence which is not actually occupied or expected to be actually occupied by the renter or renters for more than six months of some 12-month period, including the date of application for relief. A renter, otherwise eligible, may qualify for the relief if he does not actually reside in the rental unit the required time period because of illness or need of special care. A renter or renters may claim credit in only one rental unit.

(5) "Amount equivalent to total real property taxes" means the proportionate amount of total real property taxes levied by the State, county or Baltimore City, municipality and special taxing district which are applicable to the rental unit in relation to total rental units, but in no event shall the amount be greater than twelve percent of the gross rent paid for the rental unit.

(6) "Gross rent" means rental paid solely for the right of occupancy (at arms-length) of a rental 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