

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 \$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 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.

(g) The State Department of Assessments and Taxation shall promulgate rules and regulations to implement this subtitle. The renter shall be given notice of the possible relief under this section.

(h) Notwithstanding any provision of § 300 of this article, the Comptroller shall supply to the supervisor of assessments, upon application, the information to aid verification of income, as the case may be, as stated in the application.]

SECTION 3. AND BE IT FURTHER ENACTED, That New Sections 12F-1, 12F-2 and 12F-3 be and they are hereby added to Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume) to read as