

APPLICANT, OTHERWISE ELIGIBLE, WHOSE COMBINED GROSS INCOME IS NOT IN EXCESS OF \$5,000 AND CREDIT SHALL EQUAL 50% OF THE ASSESSED VALUE OF THE DWELLING OR \$5,000, WHICHEVER IS THE LESSER AMOUNT MULTIPLIED BY THE COUNTY TAX RATE. CREDIT ALSO SHALL BE ALLOWED FOR APPLICANTS WHO RECEIVE BENEFITS AS A RESULT OF A FINDING OF PERMANENT AND TOTAL DISABILITY BY THE CIVIL SERVICE COMMISSION.

(4) MONTGOMERY COUNTY. CREDIT SHALL BE ALLOWED FOR AN APPLICANT, OTHERWISE ELIGIBLE, WHO IS A MEMBER OF A COOPERATIVE. THE PERCENTAGE OF THE REAL PROPERTY TAX ASSESSED BY A COOPERATIVE AGAINST ANY MEMBER SHALL NOT EXCEED THE RATE OF THE AMOUNT THE MEMBER PAID FOR HIS MEMBERSHIP TO THE TOTAL COST OF ALL MEMBERSHIPS AT THE TIME OF ASSESSMENT.

(5) WICOMICO COUNTY. CREDIT SHALL BE ALLOWED FOR AN APPLICANT, OTHERWISE ELIGIBLE, WHOSE COMBINED GROSS INCOME IS NOT IN EXCESS OF \$6,000, AND CREDIT SHALL EQUAL 50% OF THE ASSESSED VALUE OF THE DWELLING OR \$5,000, WHICHEVER IS THE LESSER AMOUNT MULTIPLIED BY THE COUNTY TAX RATE AND THERE SHALL BE A MINIMUM CREDIT OF \$3,000 MULTIPLIED BY THE COUNTY TAX RATE.

(6) WORCESTER COUNTY. CREDIT SHALL BE ALLOWED AS PROVIDED IN SUBSECTION (A) OF THIS SECTION.

(E) APPLICATION FOR A TAX CREDIT SHALL BE AS PROVIDED IN SECTION 49C OF THIS ARTICLE UNLESS OTHERWISE SPECIFIED BY THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION.

SECTION 4. AND BE IT FURTHER ENACTED, That Section 49C of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume) be and it is hereby repealed and re-enacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

49C.

(a) The governing body of each subdivision may designate the administrative unit or official to administer the program of tax credits provided in § [12F] 12F-3 of this article. The governing body of each subdivision shall also provide for the adoption and promulgation of rules and regulations not inconsistent with the provisions of § [12F] 12F-3 of Article 81 and for the modification, repeal or amendment from time to time of such rules and regulations, as deemed necessary for the efficient and convenient administration of this