

and (2) above.

If an eligible taxpayer becomes ineligible in any fiscal year for the tax credits specified in (1) and (2) above, and thereafter becomes eligible and applies for those tax credits in another fiscal year, the tax credit provided by this subsection (a-1) shall be granted to the taxpayer in such an amount that the taxpayer's real property taxes remain unchanged from the amount of the real property taxes levied for the fiscal year in which the taxpayer originally became eligible for the tax credits specified under (1) and (2) above, but no earlier than July 1, 1972.

(a-2) In Baltimore County, if the taxpayer meets the criteria for the mandatory tax credit provided by § 12F of this article, as enacted under the authority of subsection (a) of this section, a further tax credit from the Baltimore County real property taxes levied upon the taxpayer's real property shall be granted to the taxpayer in such an amount that the taxpayer's real property taxes remain unchanged from the amount of the taxes as levied on July 1, 1973 or on any subsequent levy date on which the taxpayer becomes originally eligible and applies for the tax credits specified above.

If an eligible taxpayer becomes ineligible in any fiscal year for the tax credits specified above, and thereafter becomes eligible and applies for those tax credits in another fiscal year, the tax credit provided by this subsection (a-2) shall be granted to the taxpayer in such an amount that the taxpayer's real property taxes remain unchanged from the amount of the real property taxes levied for the fiscal year in which the taxpayer originally became eligible for the tax credits specified above, but no earlier than July 1, 1973.

(b) No ordinance or resolution or rule or regulation thereunder of any subdivision shall reduce the amount of the credit provided by § 12F, nor as to such amount impose any less inclusive or further conditions of eligibility therefor nor more stringent or further procedural requirements therefor.]

[12F.

(a) There is hereby created a mandatory minimum tax credit from real property taxation for subdivision purposes for certain homeowners by reason of age and income and an optional minimum tax credit from real property taxation for subdivision purposes for certain homeowners by reason of disability. The mandatory minimum tax credit provided herein applies to the several counties and to Baltimore City, but it does not apply to