

a purchaser, the tax credit shall be terminated as of the date of transfer of the property between the parties. The total amount of any tax credit shall be included in the amount of ordinary taxes which were paid by the seller of the property and which are adjusted at the time of settlement for the property between the seller and the purchaser. The seller of the property shall receive credit only for that proportion of the tax credit which his period of ownership of the property during the taxable year in which the transfer occurs bears to the entire taxable year. The remaining portion of the tax credit shall be paid by the seller to the county in which the property is located and shall be deposited into general funds of the county.

(c) The counties and Baltimore City may provide for a tax credit additional to the credit provided in subsections (a) and (d) of this section and the additional credit may take the form of an increase in the amount of credit provided in subsection (a) or (d), or a lessening or modification of the conditions of income or disability eligibility, or procedural requirements therefor. No action of the counties or Baltimore City shall reduce the amount of the credit provided by subsections (a) and (d) of this section or impose any less inclusive or further conditions of eligibility therefor or more stringent or further procedural requirements therefor.

(d) Notwithstanding the credit provided for in subsection (a) of this section, the following provisions shall be applicable in the counties indicated and shall be considered as part of the minimum tax credit. The provisions of this subsection shall prevail over any conflict with a provision in subsection (a) of this section.

(1) Anne Arundel County. Credit shall be allowed for an applicant, otherwise eligible, whose combined gross income is less than \$8,000.

(2) Baltimore County. Credit shall be allowed for an applicant, otherwise eligible, whose combined gross income is not in excess of \$7,000 and credit shall equal 50% of the assessed valuation of the dwelling or \$5,000, whichever is the lesser amount multiplied by the county tax rate.

(3) Howard County. Credit shall be allowed for an 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.