

(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 § 49C of this article unless otherwise specified by the State Department of Assessments and Taxation.]

[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-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-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 system of tax credits. The taxpayer shall be given a notice of the possible credit provided by § 12F-3 at the time his tax bill is sent to him. He shall not be required to submit the application in person. He may apply for the tax credit at any time up to September 1, of the taxable year, but if he has not made application on or before that date, the credit shall not be allowed; except that in Worcester and Queen Anne's counties application may be made, and the credit allowed, at any time prior to or simultaneously with payment of the tax bill, provided payment is made before the end of the taxable year in which said taxes become due.

(b) Notwithstanding any provision of § 300 of this article, the Comptroller shall supply to any such administrative unit or official designated under the provisions of subsection (a) of this section, upon application therefor, information in aid of verification of gross income or combined gross income, as the case may be, as stated in any such application.