

(I) (1) FOR THE 1978-1979 TAXABLE YEAR ONLY, THE DEPARTMENT MAY ENTER INTO AGREEMENTS WITH THE COUNTY OR BALTIMORE CITY OFFICIAL FOR ASSISTANCE IN THE DISTRIBUTION, RECEIPT, PROCESSING, AND OTHER ADMINISTRATIVE DUTIES, RELATING TO THE APPLICATION AND DETERMINATION OF ELIGIBILITY FOR THE TAX CREDITS AUTHORIZED BY THIS SECTION AND SHALL REIMBURSE THE COUNTIES AND BALTIMORE CITY FOR THE REASONABLE COST OF ANY ASSISTANCE PROVIDED. THE DEPARTMENT IS RESPONSIBLE FOR ALL THE ADMINISTRATIVE DUTIES RELATING TO THE PROGRAM OF CREDITS FOR PARTIAL CREDIT HOMEOWNERS.

(2) FOR THE 1979-1980 TAXABLE YEAR AND EACH YEAR THEREAFTER, THE DEPARTMENT IS RESPONSIBLE FOR THE ADMINISTRATIVE DUTIES RELATING TO THE APPLICATION AND DETERMINATION OF ELIGIBILITY FOR THE TAX CREDITS AUTHORIZED BY THIS SECTION IN ALL SUBDIVISIONS. THE DEPARTMENT MAY ENTER INTO AGREEMENTS WITH THE COUNTY OR BALTIMORE CITY OFFICIAL FOR ASSISTANCE WITH A PORTION OF THE ADMINISTRATIVE DUTIES ON A TEMPORARY BASIS. IN THE CASE OF SUCH LIMITED AND TEMPORARY AGREEMENTS, THE DEPARTMENT SHALL REIMBURSE THE COUNTIES AND BALTIMORE CITY FOR THE REASONABLE COST OF THE ASSISTANCE PROVIDED.

(J) THE COUNTY OR BALTIMORE CITY OFFICIAL SHALL BE RESPONSIBLE FOR DISBURSING MONTHLY THE FULL STATE, MUNICIPAL, OR SPECIAL TAXING DISTRICT REAL PROPERTY TAX COLLECTED TO THE APPROPRIATE STATE, MUNICIPAL, AND SPECIAL DISTRICT OFFICIAL. IF THE HOMEOWNER HAS PAID A GREATER AMOUNT IN STATE, COUNTY, MUNICIPAL, OR SPECIAL TAXING DISTRICT REAL PROPERTY TAXES THAN THE PROPERTY TAX LIABILITY AS SET FORTH ON THE TAX BILL OR BILLS, OR AS EVIDENCED BY THE CERTIFICATE OF TAX CREDIT, THE COUNTY OR BALTIMORE CITY OFFICIAL SHALL ISSUE A REFUND EQUAL TO AN AMOUNT BY WHICH THE REAL PROPERTY TAX PAYMENT EXCEEDS THE PROPERTY TAX LIABILITY. THE COUNTY OR BALTIMORE CITY OFFICIAL SHALL ACCEPT THE VOUCHER IN PARTIAL PAYMENT OF THE PROPERTY TAX LIABILITY OR SHALL ISSUE A REFUND EQUAL TO THE AMOUNT OF THE VOUCHER IF THE PROPERTY TAX LIABILITY HAS BEEN PAID.

(K) EACH MONTH OR MORE FREQUENTLY, IF APPROPRIATE, THE COUNTY OR BALTIMORE CITY OFFICIAL SHALL SUBMIT A REPORT TO THE DEPARTMENT REQUESTING REIMBURSEMENT FOR AN AMOUNT EQUAL TO THE DIFFERENCE BETWEEN THE AMOUNT OF THE TOTAL REAL PROPERTY TAXES LEVIED ON THE ELIGIBLE HOMEOWNERS AND THE TOTAL AMOUNT OF THE PROPERTY TAX LIABILITY AS REFLECTED IN TAX BILLS ADJUSTED TO ALLOW FOR THE CREDITS PROVIDED FOR BY THIS SECTION (BUT NOT INCLUDING THE AMOUNTS OF ANY CREDITS ALLOWED UNDER § 12F-2 OR ~~12F-3~~) AND REDEEMED TAX CREDIT CERTIFICATES OR VOUCHERS PAID. THE DEPARTMENT SHALL CERTIFY TO THE COMPTROLLER WITHIN 5 WORKING DAYS AFTER RECEIPT OF A REPORT THE AMOUNT OF REIMBURSEMENT DUE EACH COUNTY AND BALTIMORE CITY. WITHIN 5 WORKING DAYS THE COMPTROLLER SHALL MAKE THE PAYMENT TO EACH COUNTY AND BALTIMORE CITY OR ~~AUTHORIZE~~ THE COUNTY OR BALTIMORE CITY OFFICIAL TO MAY WITHHOLD FROM TAXES LEVIED AND COLLECTED IN ACCORD WITH §§ 33 AND 61 OF THIS ARTICLE AN AMOUNT SUFFICIENT TO REIMBURSE THE COUNTY OR BALTIMORE CITY.