

tax credit [certificate] VOUCHER which sets forth the amount of the tax credit to be allowed the homeowner. The homeowner may present the revised bill or the [certificate] VOUCHER to the county or Baltimore City official, with the tax bill, or tax bills, if required, and may make a single payment for the final tax liability.

(2) [A partial credit homeowner, as defined in subsection (a)(9) of this section, shall submit the application to the Director of the Department of Assessments and Taxation. The application shall include data as to the combined income of the applicant and the amount of total real property tax. Upon determination of eligibility, the Director shall have prepared a voucher that authorizes payment of an amount equal to the amount of the partial credit for which provision is made by this section. The voucher shall be sent to the applicant and upon proof of payment of the tax bill may be presented for payment by the applicant to the office of finance in the county or Baltimore City in which he resides.

(3)] When an applicant is found not eligible for the tax credit, the Department shall notify the applicant [or shall have the county or Baltimore City official notify the applicant], in writing of the determination.

[(4) Where a homeowner is found not to qualify for any amount of tax credit, the appropriate county or Baltimore City official or the Department, shall notify the homeowner, in writing, of the determination.

(5)] (3) Where a municipality or special taxing district issues a tax bill separate from the county or Baltimore City tax bill, the county or Baltimore City official may require the homeowner to submit proof of payment of the separate tax bill or submission of the municipal or special taxing district real property tax bill.

[(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)] (H) 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