

this section, the Department shall have the county or Baltimore City official prepare a revised tax bill for it shall prepare a tax credit voucher, if the homeowner can demonstrate reasonable cause for applying after May 1, which sets forth the amount of the tax credit to be allowed the homeowner. The homeowner may present the revised bill or the voucher to the county or Baltimore City official, with the tax bill, or tax bills, if required, and may make a single payment for AND the final tax liability.

(2) When an applicant is found not eligible for the tax credit, the Department shall notify the applicant, in writing, of the determination.

(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. THE DEPARTMENT SHALL INCLUDE THE TAX RATE OF THE MUNICIPALITY OR SPECIAL DISTRICT IN COMPUTING THE TOTAL REAL PROPERTY TAXES FOR THE PURPOSE OF CALCULATING THE TAX CREDIT AND FINAL TAX LIABILITY.

†(4) For taxable year 1978 and each taxable year thereafter, the homeowner may redeem the tax credit provided for in this section in the taxable year in which it was issued or in the next succeeding taxable year only.†

(h) Except as provided in subsection [(m)] (L), for the taxable years 1979-1980 and after, 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.

(i) 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] FINAL 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 FINAL 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.]