

- (i) ~~the lot size;~~
- (ii) ~~the assessed value of land and building; and~~
- (iii) ~~the total real property tax.~~

~~(d) When an assessment notice is sent to a homeowner, the Department shall give notice of the possible property tax credit under this section.~~

~~(e) (1) The Comptroller shall include, in each package of income tax forms and instructions, notice of the availability of a property tax credit under this section. Notice shall include any information needed to convey:~~

- ~~(i) eligibility;~~
- ~~(ii) filing deadlines;~~
- ~~(iii) applicable limitations; and~~
- ~~(iv) contact information for application forms.~~

~~(2) Notice in the package of income tax forms and instructions shall be:~~

- ~~(i) prominently placed;~~
- ~~(ii) printed in an open typeface, such as helvetica, no smaller than 10 points; and~~
- ~~(iii) positioned and colored to distinguish it from income tax material.~~

~~(3) For income verification, the Comptroller shall:~~

- ~~(i) cooperate with the Department in adopting a procedure to audit the application forms; and~~
- ~~(ii) notwithstanding § 13-202 of the Tax General Article, supply the Department with additional information.~~

~~(4) The Comptroller shall assist the Department in a postaudit of each application.~~

~~(f) A homeowner who meets the requirements of this section shall be granted the property tax credit under this section against the property tax imposed on the real property of the dwelling.~~

(g) (1) Except as provided in subsection (g-1) of this section, the property tax credit under this section is the total real property tax of a dwelling, less the percentage of the combined income of the homeowner that is described in paragraph (2) of this subsection.

(2) The percentage is:

- (i) 0% of the 1st ~~\$4,000~~ \$8,000 of combined income;