

(2) MEETS THE INCOME AND AGE ELIGIBILITY REQUIREMENTS DETERMINED UNDER SUBSECTION (C) OF THIS SECTION.

(C) IF THE GOVERNING BODY OF CHARLES COUNTY AUTHORIZES A PAYMENT DEFERRAL UNDER THIS SECTION, THE GOVERNING BODY SHALL SPECIFY:

(1) THE MINIMUM AGE OF AN OWNER TO DETERMINE ELIGIBILITY FOR THE PAYMENT DEFERRAL;

(2) THE AMOUNT OF THE TAX THAT MAY BE DEFERRED, NOT EXCEEDING THE INCREASE IN THE COUNTY PROPERTY TAX FROM THE DATE THE TAXPAYER ELECTS TO DEFER THE PAYMENT OF THE TAX.

(3) THE DURATION OF THE PAYMENT DEFERRAL UNDER SUBSECTION (A) OF THIS SECTION;

~~(2)~~ (4) RESTRICTIONS ON THE AMOUNT OF THE REAL PROPERTY ELIGIBLE FOR A PAYMENT DEFERRAL, EXCEPT THAT THE AMOUNT OF ELIGIBLE PROPERTY MAY NOT BE LESS THAN THE DWELLING AND CURTILAGE, AS DETERMINED BY THE SUPERVISOR;

~~(4)~~ (5) THE RATE OF INTEREST TO BE PAID ON THE COUNTY PROPERTY TAX PAYMENT FROM THE DUE DATE WITHOUT A DEFERRAL UNTIL THE DATE THAT THE COUNTY PROPERTY TAX IS PAID;

~~(5)~~ (6) THAT ANY MORTGAGEE OR BENEFICIARY UNDER A DEED OF TRUST BE ENTITLED TO RECEIVE NOTICE OF THE DEFERRAL AND OF THE AMOUNT OF TAX TO BE DEFERRED; AND

~~(6)~~ (7) THE LEVEL OF INCOME TO DETERMINE ELIGIBILITY FOR THE PAYMENT DEFERRAL.

(D) THE COUNTY PROPERTY TAX THAT IS DEFERRED UNDER THIS SECTION AND ANY INTEREST SPECIFIED IN SUBSECTION ~~(C)(4)~~ (C)(5) OF THIS SECTION ARE DUE:

(1) WHEN THE ELIGIBLE OWNER DIES; OR

(2) IMMEDIATELY UPON TRANSFER OF OWNERSHIP OF THE PROPERTY FOR WHICH THE PROPERTY TAX HAS BEEN DEFERRED.

~~(E) THE GOVERNING BODY OF CHARLES COUNTY MAY PROVIDE, BY LAW, FOR THE APPLICABILITY OF A TAX DEFERRAL UNDER THIS SECTION TO TAXABLE YEARS PRIOR TO THE DATE OF THE HOMEOWNER'S APPLICATION FOR THE TAX DEFERRAL IF THE HOMEOWNER MET THE REQUIREMENTS FOR ELIGIBILITY FOR THE TAX DEFERRAL IN THE PRIOR TAXABLE YEARS.~~

~~(F)~~ (E) THE GOVERNING BODY OF CHARLES COUNTY SHALL SPECIFY THE CUMULATIVE AMOUNT OF THE DEFERRAL AND RELATED INTEREST IN THE TAXPAYER'S ANNUAL PROPERTY TAX BILL.

~~(G)~~ (F) (1) A LIEN SHALL ATTACH TO THE PROPERTY IN THE AMOUNT OF ALL DEFERRED TAXES AND INTEREST.