

(i) after the [claim is filed] MAILING OF THE NOTICE OF THE FILING OF A CLAIM; or

(ii) if a hearing is held, after the hearing is concluded.

(2) The decision shall be recorded in the principal office of the Commission, and a copy of the decision shall be sent by first class mail to each party's attorney of record or, if the party is unrepresented, to the party.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2006.

Approved April 25, 2006.

CHAPTER 160

(House Bill 173)

AN ACT concerning

Homestead Tax Credit - Eligibility - Transferred Property

FOR the purpose of clarifying a certain application procedure under the homestead property tax credit regarding certain dwellings transferred under certain circumstances; and generally relating to the homestead tax credit.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 9-105(d)

Annotated Code of Maryland

(2001 Replacement Volume and 2005 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - Property

9-105.

(d) (1) The Department shall authorize and the State, a county, or a municipal corporation shall grant a property tax credit under this section for a taxable year unless during the previous taxable year:

(i) the dwelling was transferred for consideration to new ownership;

(ii) the value of the dwelling was increased due to a change in the zoning classification of the dwelling initiated or requested by the homeowner or anyone having an interest in the property;

(iii) the use of the dwelling was changed substantially; or