

BODY OF A COUNTY OR MUNICIPAL CORPORATION UNDER § 9-109 OR § 9-109.1 OF THIS TITLE ARTICLE AND APPLIES ONLY TO THE EXTENT THAT THE CREDIT IS GRANTED.

~~9-105.~~

(a) (1) ~~In this section the following words have the meanings indicated.~~

(2) (i) ~~“Dwelling” means:~~

~~1. a house that is:~~

~~A. used as the principal residence of the homeowner; and~~

~~B. actually occupied or expected to be actually occupied by the homeowner for more than 6 months of a 12 month period beginning with the date of finality for the taxable year for which the property tax credit under this section is sought; and~~

~~2. the lot or curtilage on which the house is erected.~~

(ii) ~~“Dwelling” includes:~~

~~1. a condominium unit that is occupied by an individual who has a legal interest in the condominium;~~

~~2. an apartment in a cooperative apartment corporation that is occupied by an individual who has a legal interest in the apartment; and~~

~~3. a part of real property used other than primarily for residential purposes, if the real property is used as a principal residence by an individual who has a legal interest in the real property.~~

(3) ~~“Homeowner” means an individual who has a legal interest in a dwelling or who is an active member of an agricultural limited liability company that has a legal interest in a dwelling.~~

(4) ~~“Legal interest” means an interest in a dwelling:~~

~~(i) as a sole owner;~~

~~(ii) as a joint tenant;~~

~~(iii) as a tenant in common;~~

~~(iv) as a tenant by the entireties;~~

~~(v) through membership in a cooperative;~~

~~(vi) under a land installment contract, as defined in § 10-101 of the Real Property Article; or~~

~~(vii) as a holder of a life estate.~~

(5) ~~“Taxable assessment” means the assessment on which the State, county, or municipal corporation property tax rate was imposed in the preceding~~