

- ~~(I) 90% FOR THE 1ST TAXABLE YEAR IN WHICH THE HOMEOWNER CLAIMS THE CREDIT;~~
- ~~(II) 80% FOR THE 2ND TAXABLE YEAR IN WHICH THE HOMEOWNER CLAIMS THE CREDIT;~~
- ~~(III) 70% FOR THE 3RD TAXABLE YEAR IN WHICH THE HOMEOWNER CLAIMS THE CREDIT;~~
- ~~(IV) 60% FOR THE 4TH TAXABLE YEAR IN WHICH THE HOMEOWNER CLAIMS THE CREDIT;~~
- ~~(V) 50% FOR THE 5TH TAXABLE YEAR IN WHICH THE HOMEOWNER CLAIMS THE CREDIT;~~
- ~~(VI) 40% FOR THE 6TH TAXABLE YEAR IN WHICH THE HOMEOWNER CLAIMS THE CREDIT;~~
- ~~(VII) 30% FOR THE 7TH TAXABLE YEAR IN WHICH THE HOMEOWNER CLAIMS THE CREDIT;~~
- ~~(VIII) 20% FOR THE 8TH TAXABLE YEAR IN WHICH THE HOMEOWNER CLAIMS THE CREDIT;~~
- ~~(IX) 10% FOR THE 9TH TAXABLE YEAR IN WHICH THE HOMEOWNER CLAIMS THE CREDIT; AND~~
- ~~(X) 0% FOR EACH TAXABLE YEAR THEREAFTER.~~

~~(3) (I) IN ORDER TO QUALIFY FOR THE TAX CREDIT UNDER THIS SUBSECTION, A HOMEOWNER CLAIMING THE CREDIT MUST APPLY TO THE DEPARTMENT AS PRESCRIBED BY THE DEPARTMENT BY REGULATION.~~

~~(II) THE APPLICATION SHALL ESTABLISH TO THE SATISFACTION OF THE DEPARTMENT THAT THE APPLICANT IS ELIGIBLE FOR THE TAX CREDIT ALLOWED UNDER THIS SUBSECTION.~~

~~(III) IF APPROVED BY THE DEPARTMENT UNDER THIS PARAGRAPH, THE TAX CREDIT UNDER THIS SUBSECTION SHALL BE INCLUDED ON THE HOMEOWNER'S PROPERTY TAX BILL.~~

9-109.1.

(A) SUBJECT TO SUBSECTION (B) OF THIS SECTION, THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY AND THE GOVERNING BODY OF EACH COUNTY AND OF EACH MUNICIPAL CORPORATION MAY SHALL GRANT A TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON REAL PROPERTY IF:

(1) THE HOMEOWNER IS OTHERWISE ELIGIBLE FOR THE CREDIT ALLOWED UNDER § 9-105 OF THIS SUBTITLE;

(2) (I) THE DWELLING IS: