

9-215.

(a) The Mayor and City Council of Baltimore City or the governing body of a county may grant, by law, a local supplement to the Homeowners Property Tax Credit Program provided under § 9-104 of this title.

(b) The county or Baltimore City may not obtain reimbursement under § 9-104(q) of this title for the amount of the local supplement authorized under this section.

(c) The county shall notify the Department of the enactment of the local supplement and any change in the local supplement in accordance with any guidelines specified by the Department.

(d) (1) The Department is responsible for the administrative duties that relate to the application and determination of eligibility for a property tax credit under this section.

(2) The county shall reimburse the Department for the reasonable cost of administering the Tax Credit Program under this section.

(e) (1) Except as provided in paragraph (2) of this subsection, the local supplement authorized in accordance with subsection (a) of this section shall be subject to the provisions of the State Homeowners Property Tax Credit Program provided under § 9-104 of this title.

(2) The Mayor and City Council of Baltimore City or the governing body of a county:

(i) may alter, by law, the following provisions for purposes of a local supplement granted under this section:

1. the limitation on the assessed value of a dwelling taken into account in determining total real property tax under § 9-104(a)(13) of this title; [and]

2. the percentages and combined income levels specified under § 9-104(g) of this title; and

3. THE LIMITATION ON COMBINED NET WORTH OF THE HOMEOWNER UNDER § 9-104(I) OF THIS TITLE; AND

(ii) may provide, by law, for limitations on eligibility for a local supplement granted under this section in addition to the requirements for eligibility under § 9-104 of this title.

(3) THE ADDITIONAL ELIGIBILITY CRITERIA PROVIDED UNDER PARAGRAPH (2)(II) OF THIS SUBSECTION MAY INCLUDE:

(I) CRITERIA LIMITING ELIGIBILITY FOR A LOCAL SUPPLEMENT GRANTED UNDER THIS SECTION TO HOMEOWNERS:

1. WHO HAVE REACHED A CERTAIN AGE;