

(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;

2. WHO HAVE RESIDED IN THEIR DWELLINGS FOR MORE THAN A CERTAIN NUMBER OF YEARS; OR

3. WHOSE ASSESSMENTS HAVE INCREASED MORE THAN A CERTAIN PERCENTAGE OVER A CERTAIN PERIOD OF TIME;

(II) ANY COMBINATION OF THE CRITERIA SPECIFIED IN ITEM (I) OF THIS PARAGRAPH; AND

(III) ANY ADDITIONAL CRITERIA FOR ELIGIBILITY THAT THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY DETERMINE TO BE NECESSARY OR APPROPRIATE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~July 1, 2005~~ June 1, 2005, and shall be applicable to all taxable years beginning after June 30, 2005.

May 26, 2005

The Honorable Thomas V. Mike Miller, Jr.