

(a) (1) Except as otherwise stated herein, the governing bodies of Baltimore City and of the following counties, and of any city located within the county, shall grant a single mandatory credit against the amount of any county or city ordinary taxes or any other special charges or assessments specifically described herein, whichever is applicable, levied in the respective counties or cities against the property described in this section. The credit shall be allowed in the amount of the total assessed value of the property multiplied by the applicable ordinary tax rate or in the total amount of the special charges or assessments. The governing body shall designate the administrative unit or official to administer the tax credits authorized herein, and may also adopt such rules and regulations as may be needed for the administration of this section, to the extent not inconsistent with this section.

(2) Each taxpayer entitled to a credit shall be given a notice of the credit at the time the tax bill is sent to him. He may apply for the credit at any time up to October 1 of the taxable year, but, except in Frederick County, if he has not made application on or before this date, the credit shall not be allowed. Application shall be made under oath or affirmation.

(3) In Frederick County only, any taxpayer entitled to a tax credit under this section may apply for the credit at any time up to October 1 of the taxable year, and the tax credit received shall continue from year to year until the property is conveyed.

(e) In Baltimore County:

(14) (i) In this paragraph (14), the following terms have the meanings indicated:

1. "Home" means a dwelling, land on which the dwelling is located, and any other improvements to the land.

2. "Homeowners' association" means an association of persons who own homes that are burdened by a declaration of covenants or a restrictive covenant that provides that the covenants be enforced by an association of members.

(ii) The County Council may grant a county real property credit against county taxes levied on homes in a homeowners' association, if:

1. The County Council consults with the homeowners' association; and

2. The County Council determines that the homeowners' association provides services that would otherwise be the responsibility of county government; [and]

(15) The County Council, by ordinance or resolution, may grant a credit against county taxation only for real property