

## Article 81 - Revenue and Taxes

12F-1.

(g) (1) A homeowner shall submit the application to the Department. Upon determination of eligibility for all applications received by May 1 preceding the taxable year in which the tax credit is sought, the Department shall have prepared, in each instance, by the county or Baltimore City official a tax bill that reflects the final tax liability after allowing the credit for which provision is made by this section. Whenever a homeowner is found eligible for the tax credit through a determination on an application received after May 1 and receives a tax bill that does not reflect the final tax liability of the taxpayer after allowing for the tax credit for which provision is made by this section, the Department shall have the county or Baltimore City official prepare a revised tax bill or it shall prepare a tax credit voucher, if the homeowner can demonstrate reasonable cause for applying after May 1, which sets forth the amount of the tax credit to be allowed the homeowner. The homeowner may present the revised bill or the voucher to the county or Baltimore City official, with the tax bill, or tax bills, if required, and may make a single payment for the final tax liability.

(2) When an applicant is found not eligible for the tax credit, the Department shall notify the applicant, in writing, of the determination.

(3) Where a municipality or special taxing district issues a tax bill separate from the county or Baltimore City tax bill, the county or Baltimore City official may require the homeowner to submit proof of payment of the separate tax bill or submission of the municipal or special taxing district real property tax bill. The Department shall include the tax rate of the municipality or special district in computing the total real property taxes for the purpose of calculating the tax credit and final tax liability.

(4) For taxable year 1978 and each taxable year thereafter, the homeowner may redeem RECEIVE the tax credit provided for in this section in the taxable year in which it was issued or in the next succeeding taxable year only. HOWEVER, A HOMEOWNER WHOSE DWELLING IS SOLD FOR TAXES MAY REDEEM RECEIVE THE CREDIT UNTIL THE FINAL DECREE UNDER § 112 OF THIS ARTICLE IS ENTERED.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - Property

9-104.