

Also in the introductory language of subsection (j) of this section, the former phrase "even if the homeowner requires institutionalization in a private or public nursing home or medical care facility" is deleted as superfluous.

In subsection (k)(3) of this section, the requirement that the "homeowner shall state under oath that the facts in the application are true" is substituted for the former reference that the application be made "under oath or affirmation that the matters and facts" are true "to the best of the applicant's knowledge, information, and belief" for brevity and in light of the explanation of "oaths" in § 1-201 of this article.

In subsection (m)(1) of this section, the former reference to "determination of" the eligibility of applications is deleted as superfluous.

Also in subsection (m)(1) and in the introductory language of (3) of this section, the former phrases "after allowing the credit for which provision is made by this section" are deleted as included in the defined term "final tax liability".

In the introductory language of subsection (m)(3) of this section, the reference to receiving an "eligible application" is substituted for the former reference "[w]henever a homeowner is found eligible for the tax credit through a determination on an application", for clarity.

Subsection (m)(4) of this section is new language added to clarify the grace period that is granted under current practice.

In subsections (m)(5), (n) and (o)(4) of this section, the defined term "municipal corporation" is substituted for the former word "municipality", for clarity.

In subsection (n) of this section, the language "[i]f a municipal corporation or a special taxing district issues a tax bill to a homeowner" is added for clarity.

In subsection (p)(1) of this section, the former description of the reimbursement process is deleted as confusing and, in any event, superfluous.

Former Art. 81, § 12F-1(a)(3), which defined "county or Baltimore City official", is deleted in light of the defined terms "county" and "collector" in § 1-101 of this article.