

WHEN A TAX BILL IS SENT TO A TAXPAYER WHO IS ENTITLED TO A PROPERTY TAX CREDIT UNDER THIS SECTION, THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE APPROPRIATE GOVERNING BODY SHALL GIVE NOTICE OF THE PROPERTY TAX CREDIT UNDER THIS SECTION TO THE TAXPAYER.

(G) APPLICATIONS.

(1) EXCEPT IN FREDERICK COUNTY, IF A TAXPAYER FAILS TO APPLY FOR A PROPERTY TAX CREDIT UNDER THIS SECTION ON OR BEFORE OCTOBER 1 OF EACH TAXABLE YEAR, THE PROPERTY TAX CREDIT MAY NOT BE GRANTED.

(2) IN FREDERICK COUNTY, A TAXPAYER MAY APPLY FOR A PROPERTY TAX CREDIT UNDER THIS SECTION ON OR BEFORE OCTOBER 1 OF THE TAXABLE YEAR.

(3) A TAXPAYER SHALL STATE UNDER OATH THAT THE FACTS IN THE APPLICATION ARE TRUE.

REVISOR'S NOTE: Subsections (a) and (c) through (g) are new language derived without substantive change from former Art. 81, § 9C(t) and, as it related to operating property of a railroad company, (a).

Subsection (b) of this section is new language substituted for the second sentence of former Art. 81, § 9C(a) to clarify the scope of a property tax credit under this section.

Throughout this section, the term "municipal corporation" is substituted for the former term "city" to clarify that special taxing districts may not authorize this credit.

In subsection (a) of this section, as to the addition of the phrase "by law", see revisor's note to § 9-205(a) of this subtitle.

In subsection (c)(1) of this section, the phrase "public, semipublic or private", which formerly modified industrial development corporation, is deleted as superfluous.

In subsection (c)(2)(i) of this section, the phrase "county or municipal corporation" is substituted for the former word "government", for clarity.

In subsection (c)(3) of this section, the reference to the fiscal year "for which the tax credit is sought" is added for clarity.

Subsection (g)(3) of this section is revised to provide that a taxpayer "state under oath that the facts in the application are true" in light of the