

SUBTITLE 3. COUNTIES TO WHICH GENERAL PROVISIONS
ARE APPLICABLE.

9-301. GENERAL PROVISIONS FOR COUNTIES, MUNICIPAL CORPORATIONS,
AND SPECIAL DISTRICTS.

(A) IN GENERAL.

EXCEPT AS OTHERWISE SPECIFICALLY PROVIDED, THE PROVISIONS OF THIS SECTION APPLY TO PROPERTY TAX CREDITS GRANTED UNDER THIS SUBTITLE.

(B) AMOUNT.

A PROPERTY TAX CREDIT GRANTED UNDER THIS SUBTITLE SHALL BE GRANTED AGAINST 100% OF ALL PROPERTY TAX OR SPECIAL DISTRICT CHARGES THAT OTHERWISE WOULD BE DUE.

(C) REGULATIONS.

THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE APPROPRIATE GOVERNING BODY MAY ADOPT REGULATIONS NECESSARY TO CARRY OUT THE PROPERTY TAX CREDIT PROVISIONS OF THIS SUBTITLE.

(D) NOTICE.

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

(E) APPLICATION BY TAXPAYER.

(1) TO RECEIVE A PROPERTY TAX CREDIT UNDER THIS SUBTITLE, A TAXPAYER SHALL APPLY FOR THE PROPERTY TAX CREDIT.

(2) EXCEPT AS PROVIDED UNDER § 9-312 OF THIS SUBTITLE FOR FREDERICK COUNTY, IF A TAXPAYER FAILS TO APPLY FOR A PROPERTY TAX CREDIT UNDER THIS SUBTITLE ON OR BEFORE OCTOBER 1 OF EACH TAXABLE YEAR, THE PROPERTY TAX CREDIT MAY NOT BE GRANTED.

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

(F) DUTIES OF GOVERNING BODY.

(1) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR EACH GOVERNING BODY THAT GRANTS A PROPERTY TAX CREDIT UNDER THIS SUBTITLE SHALL DESIGNATE THE ADMINISTRATIVE UNIT OR OFFICIAL TO ADMINISTER EACH TAX CREDIT THAT IT GRANTS UNDER THIS SUBTITLE.

(2) ANNUALLY ON OR BEFORE DECEMBER 31, THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR EACH GOVERNING BODY THAT GRANTS A PROPERTY TAX CREDIT UNDER THIS SUBTITLE SHALL SUBMIT TO THE