(F) CERTIFICATION.

WHEN THE OWNER OF A DWELLING APPLIES TO THE GOVERNING BODY OF BALTIMORE CITY FOR A PROPERTY TAX CREDIT UNDER THIS SECTION, THE OWNER SHALL CERTIFY THAT THE DWELLING IS UNSOLD, UNRENTED, AND UNOCCUPIED.

(G) NOTICE REQUIRED.

A RECIPIENT OF A PROPERTY TAX CREDIT UNDER THIS SECTION SHALL SEND IMMEDIATELY TO THE GOVERNING BODY OF BALTIMORE CITY A NOTICE THAT THE DWELLING HAS BEEN SOLD, RENTED, OR OCCUPIED.

(H) DURATION.

A PROPERTY TAX CREDIT GRANTED UNDER THIS SECTION IS AVAILABLE:

(1) AS LONG AS THE DWELLING REMAINS UNSOLD, UNRENTED, AND UNOCCUPIED; AND

(2) OVER A CONTINUOUS PERIOD OF TIME NOT EXCEEDING 1 YEAR FOR ANY DWELLING.

(I) FAILURE TO COMPLY.

IF A RECIPIENT OF A PROPERTY TAX CREDIT UNDER THIS SECTION FAILS TO COMPLY WITH THE PROVISIONS OF THIS SECTION, THE PROPERTY TAX CREDIT UNDER THIS SECTION IS FORFEITED IMMEDIATELY.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 12G-9.

Subsection (a) of this section is revised as a definition of "dwelling", for brevity and clarity and to state expressly that a "dwelling" does not include "land".

Also, in subsection (a) of this section, the introductory language of former Art. 81, § 12E(a), which stated that this section exclusively regulates "the granting of special tax credits" is deleted as misleading and, in any event, superfluous.

In subsections (c), (e), (f), and (g) of this section, the defined term "governing body" is substituted for the former references to the "Baltimore City board of estimates", for clarity.

In subsection (c) of this section, the phrase "not exceeding 100% against the county property tax" is substituted for the former phrase "not more than the property taxes", for clarity.