(i) as sole owner;

(ii) as a joint tenant;

(iii) as a tenant in common;

(iv) as a tenant by the entireties;

(v) through membership in a cooperative;

(vi) under a land installment contract, as defined in § 10-101 of the Real Property Article; [or]

(vii) as a holder of a life estate[.]; OR

(VIII) UNDER A CONTINUING CARE CONTRACT FOR AN INDEPENDENT LIVING UNIT AT A CONTINUING CARE FACILITY FOR THE AGED, WHICH MEANS A NONTRANSFERABLE AGREEMENT BETWEEN A CONTINUING CARE FACILITY FOR THE AGED AS DEFINED IN § 7-206 OF THIS ARTICLE AND AN OCCUPANT OF AN INDEPENDENT LIVING UNIT, WHICH AGREEMENT PROVIDES THAT THE OCCUPANT MAY RESIDE IN THE UNIT UNTIL TERMINATION UNDER THE TERMS OF THE CONTRACT.

(c) (1) Except as provided in subsection (e) of this section, the Department is responsible for the administrative duties that relate to the application and determination of eligibility for a property tax credit under this section.

(2) The Department may:

(i) make an agreement with a county collector for limited assistance with a part of the administrative duties; and

(ii) reimburse the county for the reasonable cost of the assistance provided.

(3) WHEN AN APPLICANT FOR THE PROPERTY TAX CREDIT UNDER THIS SECTION RESIDES IN AN INDEPENDENT LIVING UNIT AT A CONTINUING CARE FACILITY FOR THE AGED, THE DEPARTMENT SHALL DETERMINE FOR THE INDEPENDENT LIVING UNIT:

(I) THE LOT SIZE;

(II) THE ASSESSED VALUE OF LAND AND BUILDING; AND

(III) THE TOTAL REAL PROPERTY TAX.

(Q) AN ELIGIBLE HOMEOWNER WHO HAS A CONTINUING CARE CONTRACT FOR AN INDEPENDENT LIVING UNIT AT A CONTINUING CARE FACILITY FOR THE AGED SHALL RECEIVE PAYMENT FOR THE AMOUNT OF THE PROPERTY TAX CREDIT UNDER THIS SECTION FROM THE COMPTROLLER UPON CERTIFICATION BY THE DEPARTMENT. _A CREDIT GRANTED TO THE_