

(2) (i) " Dwelling " means a house that is:

1. used as the principal residence of the homeowner and the lot or curtilage on which the house is erected; and

2. actually occupied or expected to be actually occupied by the homeowner for more than 6 months of a 12-month period beginning with the date of finality for the taxable year for which the property tax credit under this section is sought.

(ii) " Dwelling " includes:

1. a condominium unit that is occupied by an individual who has a legal interest in the condominium;

2. an apartment in a cooperative apartment corporation that is occupied by an individual who has a legal interest in the apartment; and

3. a part of real property used other than primarily for residential purposes, if the real property is used as a principal residence by an individual who has a legal interest in the real property.

(3) "GROSS INCOME" HAS THE MEANING STATED IN § 9-104 OF THIS SUBTITLE.

[(3)] (4) "Homeowner" means an individual who has a legal interest in a dwelling.

[(4)] (5) "Legal interest" means an interest in a dwelling:

(i) as a 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.

[(5)] (6) "Taxable assessment" means the assessment on which the county or municipal corporation property tax rate was imposed in the preceding taxable year less the amount of any