

(4) TO QUALIFY FOR THE EXEMPTION UNDER PARAGRAPH (3) OF THIS SUBSECTION, EACH GRANTEE SHALL PROVIDE A STATEMENT THAT IS SIGNED UNDER OATH BY THE GRANTEE STATING THAT:

(I) 1. THE GRANTEE IS A FIRST-TIME MARYLAND HOME BUYER AS DEFINED UNDER THIS SUBSECTION; AND

2. THE RESIDENCE WILL BE OCCUPIED BY THE GRANTEE AS THE GRANTEE'S PRINCIPAL RESIDENCE; OR

(II) 1. THE GRANTEE IS A CO-MAKER OR GUARANTOR OF A PURCHASE MONEY MORTGAGE OR PURCHASE MONEY DEED OF TRUST AS DEFINED IN § 12-108(I) OF THIS TITLE ARTICLE FOR THE PROPERTY; AND

2. THE GRANTEE WILL NOT OCCUPY THE RESIDENCE AS THE CO-MAKER'S OR GUARANTOR'S PRINCIPAL RESIDENCE.

13-409.

ANY COUNTY HAVING A COUNTY TRANSFER TAX MAY PROVIDE FOR AN EXEMPTION FROM THE TAX FOR AN INSTRUMENT OF WRITING FOR RESIDENTIALLY IMPROVED OWNER-OCCUPIED REAL PROPERTY IF THE INSTRUMENT OF WRITING IS ACCOMPANIED BY A STATEMENT UNDER OATH SIGNED BY EACH GRANTEE THAT:

(1) (I) THE GRANTEE IS AN INDIVIDUAL WHO HAS NEVER OWNED IN THE STATE RESIDENTIAL REAL PROPERTY THAT HAS BEEN THE INDIVIDUAL'S PRINCIPAL RESIDENCE; AND

(II) THE RESIDENCE WILL BE OCCUPIED BY THE GRANTEE AS THE GRANTEE'S PRINCIPAL RESIDENCE; OR

(2) (I) THE GRANTEE IS A CO-MAKER OR GUARANTOR OF A PURCHASE MONEY MORTGAGE OR PURCHASE MONEY DEED OF TRUST AS DEFINED IN § 12-108(I) OF THIS ARTICLE FOR THE PROPERTY; AND

(II) THE GRANTEE WILL NOT OCCUPY THE RESIDENCE AS THE CO-MAKER'S OR GUARANTOR'S PRINCIPAL RESIDENCE.

#### Article - Real Property

14-104.

(A) IN THIS SECTION, "FIRST-TIME MARYLAND HOME BUYER" MEANS AN INDIVIDUAL WHO HAS NEVER OWNED IN THE STATE RESIDENTIAL REAL PROPERTY THAT HAS BEEN THE INDIVIDUAL'S PRINCIPAL RESIDENCE.

(B) [In] EXCEPT AS PROVIDED IN SUBSECTION (C) OF THIS SECTION, IN every written or oral agreement for the sale or other disposition of property, it is presumed in the absence of a contrary provision in the agreement or the law, that the parties to the agreement intended that the cost of any recordation tax or any State or local transfer tax shall be shared equally between the grantor and grantee. This section does not apply to mortgages or deeds of trust.