

(f) When a tax bill is sent to a taxpayer who may be eligible for a property tax credit under this section, the Mayor and City Council of Baltimore City or the appropriate governing body shall give notice of the property tax credit under this section to the taxpayer.

(g) (1) A taxpayer must apply to receive a tax credit under this section.

(2) Except in Frederick County, if a taxpayer fails to apply for a property tax credit under this section on or before October 1 of each taxable year, the property tax credit may not be granted.

(3) In Frederick County, a taxpayer may apply for a property tax credit under this section on or before October 1 of the taxable year, and the property tax credit received shall continue from year to year until the property is conveyed.

(4) A taxpayer shall state under oath that the facts in the application are true.

(h) Each governing body that grants a property tax credit under this section shall submit to the Department a copy of the law granting the credit.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1996 and shall be applicable to all taxable years beginning after June 30, 1997.

Approved April 30, 1996.

CHAPTER 175

(House Bill 7)

AN ACT concerning

Education – School System Performance Audit Annual Budgets, Performance Audits, and Compliance Maintenance of Effort

FOR the purpose of making certain annual school budget requirements applicable to Baltimore City; requiring county boards of education to include certain information with their budgets; altering certain categories required to be included in the annual budget prepared by each county board of education; requiring county boards to make certain reports after taking certain actions; requiring the Maryland State Department of Education to contract for a performance audit of a county school system at the request of the county governing body under certain circumstances; defining a certain term; providing that the cost of the performance audit shall be shared equally between the county governing body and the county school board; allowing county governing bodies and county boards to agree on performance audits; providing for certain reports; defining certain terms; altering certain local primary and secondary education funding requirements; establishing certain procedures in cases where a county board has failed to comply with certain requirements; excluding certain costs from the calculation of certain local primary and secondary education funding requirements under certain circumstances; providing that the State Board