

(d) When an assessment notice is sent to a homeowner, the Department shall give notice of the possible property tax credit under this section.

(e) (1) The Comptroller shall include, in each package of income tax forms and instructions, notice of the availability of a property tax credit under this section. Notice shall include any information needed to convey:

- (i) eligibility;
- (ii) filing deadlines;
- (iii) applicable limitations; and
- (iv) contact information for application forms.

(2) Notice in the package of income tax forms and instructions shall be:

- (i) prominently placed;
- (ii) printed in an open typeface, such as helvetica, no smaller than 10 points; and
- (iii) positioned and colored to distinguish it from income tax material.

(3) For income verification, the Comptroller shall:

- (i) cooperate with the Department in adopting a procedure to audit the application forms; and
- (ii) notwithstanding § 13-202 of the Tax – General Article, supply the Department with additional information.

(4) The Comptroller shall assist the Department in a postaudit of each application.

(f) A homeowner who meets the requirements of this section shall be granted the property tax credit under this section against the property tax imposed on the real property of the dwelling.

(g) (1) Except as provided in subsection (g-1) of this section, the property tax credit under this section is the total real property tax of a dwelling, less the percentage of the combined income of the homeowner that is described in paragraph (2) of this subsection.

(2) The percentage is:

- (i) 0% of the 1st \$4,000 of combined income;
- (ii) 1% of the 2nd \$4,000 of combined income;
- (iii) 4.5% of the 3rd \$4,000 of combined income;
- (iv) 6.5% of the 4th \$4,000 of combined income; and