

(3) THE HOMEOWNER SHALL STATE UNDER OATH THAT THE FACTS IN THE APPLICATION ARE TRUE.

(4) TO SUBSTANTIATE THE APPLICATION, THE DEPARTMENT MAY REQUIRE THE HOMEOWNER TO PROVIDE A COPY OF AN INCOME TAX RETURN, OR OTHER EVIDENCE DETAILING GROSS INCOME OR NET WORTH.

(5) ON CERTIFICATION BY THE DEPARTMENT, THE COMPTROLLER SHALL PAY TO THE HOMEOWNER THE PROPERTY TAX CREDIT DUE UNDER THIS SECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2002.

Approved May 16, 2002.

CHAPTER 446

(House Bill 355)

AN ACT concerning

Property Tax - Homeowners' Tax Credits

FOR the purpose of authorizing homeowners to apply for a certain homeowners' property tax credit within a certain period after a taxable year for which the credit is sought; repealing a provision authorizing the Department to accept a certain application during a certain period under certain circumstances; authorizing the Department to accept an application from a homeowner within a certain period under certain circumstances; requiring a homeowner to complete and file a certain application in order to be eligible for a certain property tax credit; requiring the Comptroller to pay eligible homeowners the property tax credit due under this Act upon certification by the Department; and generally relating to authorizing homeowners to apply for a certain homeowners' property tax credit within 3 years after a certain date of the taxable year for which the credit is sought.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 9-104

Annotated Code of Maryland

(2001 Replacement Volume and 2001 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows: