

2. INCLUDES LAND USED AS A HOMESITE THAT IS PART OF OR CONTIGUOUS TO A PARCEL DESCRIBED IN ITEM 1. OF THIS ITEM;

(II) OWNS PERSONAL PROPERTY USED TO OPERATE THE AGRICULTURAL LAND; AND

(III) OWNS NO OTHER PROPERTY.

(7) "ACTIVE MEMBER" MEANS A MEMBER OF A LIMITED LIABILITY COMPANY WHO HAS OR SHARES THE AUTHORITY TO MANAGE, CONTROL, AND OPERATE THE LIMITED LIABILITY COMPANY AND WHO SHARES THE ASSETS AND EARNINGS OF THE LIMITED LIABILITY COMPANY UNDER AN OPERATING AGREEMENT UNDER § 4A-402 OF THE CORPORATIONS AND ASSOCIATIONS ARTICLE.

(c) (1) If a dwelling is not used primarily for residential purposes, the Department shall apportion the total property assessment between the part of the dwelling that is used for residential purposes and the part of the dwelling that is not used for residential purposes.

(2) If a homeowner does not actually reside in a dwelling for the required time period because of illness or need of special care and is otherwise eligible for a property tax credit under this section, the homeowner may qualify for the property tax credit under this section.

(3) (I) FOR A HOMEOWNER WHO IS AN ACTIVE MEMBER OF AN AGRICULTURAL LIMITED LIABILITY COMPANY TO QUALIFY FOR THE PROPERTY TAX CREDIT UNDER THIS SECTION:

1. THE DWELLING MUST HAVE BEEN OWNED AND OCCUPIED BY THE ~~RESIDENT~~ ACTIVE MEMBER:

A. AT THE TIME OF ITS TRANSFER TO THE AGRICULTURAL LIMITED LIABILITY COMPANY; OR

B. IF THE DWELLING WAS ORIGINALLY TRANSFERRED TO THE AGRICULTURAL LIMITED LIABILITY COMPANY AS PART OF A CONVERSION FROM A PARTNERSHIP UNDER § 4A-211 OF THE CORPORATIONS AND ASSOCIATIONS ARTICLE, THEN AT THE TIME OF ITS TRANSFER TO THE FORMER PARTNERSHIP; AND

2. THE AGRICULTURAL LIMITED LIABILITY COMPANY AND THE ~~RESIDENT~~ ACTIVE MEMBER WHO OCCUPIES THE DWELLING MUST FILE AN APPLICATION WITH THE DEPARTMENT ESTABLISHING INITIAL ELIGIBILITY FOR THE CREDIT ON OR BEFORE JUNE 30 FOR THE FOLLOWING TAXABLE YEAR AND, AT THE REQUEST OF THE DEPARTMENT, MUST FILE AN APPLICATION IN ANY FUTURE YEAR TO VERIFY CONTINUED ELIGIBILITY.

(II) FAILURE TO FILE A TIMELY APPLICATION MAY RESULT IN DISQUALIFICATION FROM THE HOMESTEAD TAX CREDIT PROGRAM FOR THE FOLLOWING TAXABLE YEAR.

(III) THE CREDIT MAY ONLY BE GRANTED TO ONE DWELLING OWNED BY THE AGRICULTURAL LIMITED LIABILITY COMPANY.