

(IV) A BROTHER OR SISTER;

(V) A SON-IN-LAW, DAUGHTER-IN-LAW, STEPSON-IN-LAW,
OR STEPDAUGHTER-IN-LAW;

(VI) A GRANDCHILD OR STEPGRANDCHILD; OR

(VII) A GRANDPARENT OR STEPGRANDPARENT.

(c) (4) (i) For a homeowner who is an active member of an agricultural [limited liability] OWNERSHIP entity to qualify for the property tax credit under this section:

1. the dwelling must have been owned and occupied by the active member:

A. at the time of its transfer to the agricultural [limited liability] OWNERSHIP entity; or

B. if the agricultural [limited liability] OWNERSHIP entity is a limited liability company and the dwelling was originally transferred to the agricultural [limited liability] OWNERSHIP entity 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] OWNERSHIP entity and the 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] OWNERSHIP entity.

(iv) Participation in the credit program as the active member of an agricultural [limited liability] OWNERSHIP entity disqualifies any other dwellings owned by the active member for the credit.