

(1) COOPERATE WITH THE DEPARTMENT IN ADOPTING A PROCEDURE TO AUDIT THE APPLICATION FORMS SUBMITTED UNDER THIS SECTION;

(2) NOTWITHSTANDING § 13-202 OF THE TAX - GENERAL ARTICLE, PROVIDE ADDITIONAL INFORMATION TO THE DEPARTMENT; AND

(3) ASSIST THE DEPARTMENT IN A POSTAUDIT OF EACH APPLICATION.

(M) (1) THE COUNTIES SHALL REIMBURSE THE DEPARTMENT FOR THE ADMINISTRATION OF THE APPLICATION PROCESS UNDER SUBSECTION (D)(6) OF THIS SECTION.

(2) FOR EACH FISCAL YEAR, THE REIMBURSEMENT REQUIRED UNDER THIS SUBSECTION SHALL BE PRORATED BASED ON THE RATIO OF THE NUMBER OF IMPROVED PROPERTIES THAT WOULD BE ELIGIBLE FOR THE CREDIT UNDER THIS SECTION LOCATED IN THE COUNTY COMPARED TO THE TOTAL NUMBER OF IMPROVED RESIDENTIAL PROPERTIES ELIGIBLE FOR THE CREDIT UNDER THIS SECTION STATEWIDE AS OF JULY 1 OF THAT FISCAL YEAR.

(3) THE DEPARTMENT SHALL BILL EACH COUNTY ACCORDING TO THE FORMULA UNDER PARAGRAPH (2) OF THIS SUBSECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That the State Department of Assessments and Taxation, in consultation with the Comptroller of the Treasury, shall initiate two studies of the implementation of the homestead property tax credit eligibility application process as provided under this Act. The studies shall provide information on:

(1) the application required by the Department;

(2) the education and outreach methods used by the Department to notify affected taxpayers about the required application;

(3) the aggregate number of applications received from taxpayers by county and the methods by which applications have been submitted;

(4) the methods used by the Department to collect, maintain, and analyze data collected from applications;

(5) the application audit and postaudit process adopted by the Department; and