

BE MADE BY SUCH LATER DAY AS MAY BE SPECIFIED BY THE DEPARTMENT. IF THE APPLICATION HAS NOT BEEN MADE ON OR BEFORE THE DATES SPECIFIED, THE TAX CREDIT SHALL NOT BE ALLOWED.

(E) THE APPLICATION FOR THE TAX CREDIT SHALL BE MADE UNDER OATH OR AFFIRMATION THAT THE MATTERS AND FACTS STATED IN THE APPLICATION ARE TRUE TO THE BEST OF THE APPLICANT'S KNOWLEDGE, INFORMATION AND BELIEF, INCLUDING A STATEMENT THAT THE APPLICANT'S NET WORTH AS DEFINED HEREIN DOES NOT EXCEED \$150,000. THE APPLICANT MAY BE REQUIRED TO PROVIDE COPIES OF INCOME TAX RETURNS, OR OTHER EVIDENCE OF INCOME, INTEREST, DIVIDENDS, RENTS, MONEY PAID OR RECEIVED, OR NET WORTH TO SUBSTANTIATE THE APPLICATION FOR THE PROPERTY TAX CREDIT.

(F) THE HOMEOWNER SHALL SUBMIT THE APPLICATION TO THE SUPERVISOR OF ASSESSMENTS IN THE COUNTY OR BALTIMORE CITY IN WHICH HE RESIDES. UPON DETERMINATION OF ELIGIBILITY, THE DEPARTMENT SHALL ISSUE OR MAIL TO THE HOMEOWNER A CERTIFICATE WHICH SETS FORTH THE AMOUNT OF THE HOMEOWNER'S MAXIMUM REAL PROPERTY TAX LIABILITY. FOR THE 1975 - 1976 FISCAL YEAR ONLY THE DEPARTMENT OF ASSESSMENTS AND TAXATION MAY ENTER INTO AGREEMENTS WITH THE APPROPRIATE COUNTY OR BALTIMORE CITY OFFICIAL FOR ASSISTANCE IN THE DISTRIBUTION, RECEIPT, PROCESSING AND OTHER ADMINISTRATIVE DUTIES RELATING TO THE APPLICATION AND DETERMINATION OF ELIGIBILITY AND SHALL REIMBURSE THE COUNTIES AND BALTIMORE CITY FOR THE REASONABLE COST OF ANY ASSISTANCE PROVIDED.

(G) THE HOMEOWNER SHALL PRESENT THE CERTIFICATE OF ELIGIBILITY TO THE APPROPRIATE COUNTY OR BALTIMORE CITY OFFICIAL WITH HIS TAX BILL, OR TAX BILLS, AS THE CASE MAY BE, AND MAY MAKE A SINGLE PAYMENT COVERING HIS TOTAL REAL PROPERTY TAX LIABILITY. IN THOSE CASES WHERE A MUNICIPALITY OR SPECIAL TAXING DISTRICT ISSUES A TAX BILL SEPARATE FROM THE COUNTY OR BALTIMORE CITY TAX BILL, THE OFFICIAL MAY REQUIRE THE HOMEOWNER TO SUBMIT PROOF OF PAYMENT OF THE SEPARATE TAX BILL OR SUBMISSION OF THE MUNICIPAL OR SPECIAL TAXING DISTRICT REAL PROPERTY TAX BILL. THE COUNTY OR BALTIMORE CITY OFFICIAL SHALL DETERMINE THE AMOUNT OF TAX CREDIT THUS ALLOWED AND REPORT IT TO THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION AS SET FORTH BELOW.

(H) THE COUNTY OR BALTIMORE CITY OFFICIAL SHALL BE RESPONSIBLE FOR DISBURSING MONTHLY THE FULL STATE, MUNICIPAL, OR SPECIAL TAXING DISTRICT REAL PROPERTY TAX COLLECTED TO THE APPROPRIATE STATE, MUNICIPAL AND SPECIAL DISTRICT OFFICIAL. IF THE HOMEOWNER HAS PAID A GREATER AMOUNT IN STATE, COUNTY, MUNICIPAL OR SPECIAL TAXING DISTRICT REAL PROPERTY TAXES THAN HIS PROPERTY TAX LIABILITY AS SET FORTH ON HIS CERTIFICATE OF ELIGIBILITY,