

BALTIMORE CITY AND CREDITED TO THE STATE, LESS ANY DEDUCTIONS FOR THE COSTS INCURRED BY ANY COUNTY, BALTIMORE CITY OR MUNICIPALITY UNDER THE PROVISIONS OF SECTION 12F-2 OF THIS ARTICLE.

(d) The homeowner may apply for the tax credit no later than September 1 of the taxable year in which the tax credit is sought on a standard form to be provided by the State Department of Assessments and Taxation[, except that for the 1975-1976 taxable year only, application may be made by such later date as may be specified by the Department]. If the application has not been made on or before the [dates] DATE specified, the tax credit shall not be allowed.

(f) (1) 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.] HAVE PREPARED WHENEVER POSSIBLE BY THE APPROPRIATE COUNTY OR BALTIMORE CITY OFFICIAL A TAX BILL THAT REFLECTS THE FINAL TAX LIABILITY AFTER ALLOWING THE CREDIT PROVIDED FOR IN THIS SECTION. WHENEVER A HOMEOWNER IS FOUND ELIGIBLE FOR THE TAX CREDIT AND RECEIVES A TAX BILL THAT DOES NOT REFLECT THE FINAL TAX LIABILITY OF THE TAXPAYER AFTER ALLOWING FOR THE TAX CREDIT PROVIDED FOR IN THIS SECTION, THE DEPARTMENT SHALL HAVE THE APPROPRIATE COUNTY OR BALTIMORE CITY OFFICIAL PREPARE A REVISED TAX BILL OR TAX CREDIT CERTIFICATE WHICH SETS FORTH THE AMOUNT OF THE TAX CREDIT TO BE ALLOWED THE HOMEOWNER. THE HOMEOWNER MAY PRESENT THE REVISED BILL OR THE CERTIFICATE TO THE APPROPRIATE COUNTY OR BALTIMORE CITY OFFICIAL, WITH THE TAX BILL, OR TAX BILLS, IF REQUIRED, AND MAY MAKE A SINGLE PAYMENT FOR THE FINAL TAX LIABILITY.

(2) WHERE AN APPLICANT IS FOUND TO BE NOT ELIGIBLE FOR THE TAX CREDIT, THE DEPARTMENT SHALL NOTIFY THE APPLICANT OF SHALL HAVE THE APPROPRIATE COUNTY OR BALTIMORE CITY OFFICIAL NOTIFY THE APPLICANT, IN WRITING, OF THE DETERMINATION.

(3) WHERE A HOMEOWNER IS FOUND NOT TO QUALIFY FOR ANY AMOUNT OF TAX CREDIT, THE APPROPRIATE COUNTY OR BALTIMORE CITY OFFICIAL OR THE DEPARTMENT; SHALL NOTIFY THE HOMEOWNER, IN WRITING, OF THE DETERMINATION.

(4) WHERE A MUNICIPALITY OR SPECIAL TAXING