

8-420.

(a) On or before the beginning of each taxable year AND BEFORE HALF-YEAR TAXES ARE DUE, the supervisors shall prepare and deliver to the collector for each county an assessment roll to be used to prepare the tax roll.

9-101.

(a) (2) "Homeowner" means an individual who:

(i) [qualified for] RECEIVED a property tax credit under a repealed law;

(ii) continues to have a legal interest in the dwelling for which a property tax credit under a repealed law was granted; and

(iii) in any given year would qualify for a property tax credit under a repealed law.

9-102.

(a) (1) In this section the following words have the meanings indicated.

(2) (i) "Assets" include:

1. real property;
2. cash;
3. savings accounts;
4. stocks;
5. bonds; and
6. any other investment.

(ii) "Assets" do not include:

1. the cash value of the life insurance policies on the life of the renter; or
2. tangible personal property.

(3) "Assumed real property tax" means:

(i) 15% of the occupancy rent paid by a renter during the calendar year; or

(ii) 15% of the occupancy rent paid by a renter during the calendar year plus any tax paid under Article 81, § 12C of the Code.