

1, 1976 multiplied by 115 percent.

(3) The following determinations shall be made for the 1979-1980 taxable year to calculate the amount of the credit provided in subsection (e) of this section:

(i) The amount of the assessment of the dwelling as of January 1, 1979;

(ii) The amount of the assessment as of January 1, 1978;

(iii) The adjusted 1976 assessment which is the product of the amount of the assessment as of January 1, 1976 multiplied by 132 percent.

(4) The following determinations shall be made for the 1980-1981 taxable year to calculate the amount of the credit provided in subsection (e) of this section:

(i) The amount of the assessment of the dwelling as of January 1, 1980;

(ii) The amount of the assessment as of January 1, 1979;

(iii) The adjusted 1976 assessment which is the product of the amount of the assessment as of January 1, 1976 multiplied by 153 percent;

(iv) The prior year adjusted assessment which is the amount determined in subparagraph (e)(3)(ii) or the amount determined in subparagraph (k)(1)(vi), whichever is less.

(5) The following determinations shall be made for the 1981-1982 taxable year to calculate the amount of the credit provided in subsection (e) of this section:

(i) The amount of the assessment of the dwelling as of January 1, 1981;

(ii) The amount of the assessment as of January 1, 1980;

(iii) The adjusted 1976 assessment which is the product of the amount of the assessment as of January 1, 1976 multiplied by 175 percent;

(iv) The prior year adjusted assessment which is the amount determined in (e)(4)(ii).

(6) The following determinations shall be made for the 1982-1983 taxable year to calculate the amount of the credit provided in subsection (e) of this section: