(j)   (1)   On or before September 1, of the taxable year in which the property tax credit under this section is sought, a homeowner may apply to the Department for a property tax credit under this section. The application shall be made on the form that the Department provides.

(2)   (i)   For good cause, the Department may accept an application from a homeowner after September 1 but on or before October 31 of the taxable year.

(ii)   For good cause the Department may accept an application from a homeowner after September 1 but on or before April 15 of the taxable year if the homeowner:

1.   is at least 70 years old; and

2.   received a credit under this section for the previous taxable year.

(iii)   The Department shall notify the homeowner in writing of its acceptance or rejection of a late application.

(3)   The homeowner shall state under oath that the facts in the application are true.

(4)   To substantiate the application, the applicant may be required to provide a copy of an income tax return, or other evidence detailing gross income.

(5)   A HOMEOWNER IS REQUIRED TO APPLY ONCE DURING A 3-YEAR ASSESSMENT CYCLE IN ORDER TO BE ELIGIBLE FOR THE PROPERTY TAX CREDIT GRANTED UNDER THIS SECTION FOR EACH YEAR IN THE 3-YEAR CYCLE SUBSEQUENT TO THE APPLICATION.

(6)   A HOMEOWNER MAY REAPPLY FOR ANY YEAR OF A 3-YEAR CYCLE IF:

(I)   THERE IS A DECREASE IN THE GROSS INCOME OF THE HOMEOWNER OR THE COMBINED INCOME OF THE HOMEOWNER AND SPOUSE; OR

(II)   THERE IS AN INCREASE IN THE INCOME LIMIT FOR HOMEOWNERS IN THE COUNTY.

(k)   (1)   For any eligible application received before the May 1 that precedes the taxable year in which the property tax credit under this section is sought, the Department shall request the appropriate county collector to prepare a tax bill that reflects the final tax liability.

(2)   If a homeowner presents the revised tax bill, or a tax voucher with the tax bill, to the county collector, the homeowner may make a single payment for the final tax liability.

(3)   If a credit is granted for an eligible application received after May 1,