

(4) ~~Within 5 working days:~~

(i) ~~the Comptroller shall make the reimbursement to each county;~~
or

(ii) ~~the appropriate county collector may withhold an amount of State taxes sufficient to reimburse the county.~~

(r) (1) ~~An eligible homeowner who has a continuing care contract for an independent living unit at a continuing care facility for the aged shall receive payment for the amount of the property tax credit under this section from the Comptroller upon certification by the Department. A credit granted to the homeowner under this subsection may not be assigned to the continuing care facility.~~

(2) (i) ~~Notwithstanding the provisions of subsection (g) of this section, if a homeowner under this subsection is a disabled veteran, the homeowner may receive a credit for the total real property tax attributable to the independent living unit, up to the maximum credit authorized under this section.~~

(ii) ~~A disabled veteran may apply for the credit under this subsection by providing the Department with the information required under subsection (k) of this section and § 7-208(d) of this article.~~

(3) ~~The surviving spouse of a disabled veteran may, upon application, continue to receive the credit provided under this subsection until the surviving spouse remarries.~~

(s) (1) ~~Under the conditions set forth in this subsection, the Department may accept an application from a homeowner within 3 years after April 15 of the taxable year for which a credit is sought, if the homeowner:~~

(i) ~~is at least 70 years old as of the taxable year for which a credit is sought; and~~

(ii) ~~was eligible for the credit under this section for the taxable year for which the credit is sought.~~

(2) ~~A homeowner may apply to the Department for a property tax credit under this section by filing an application on the form that the Department provides.~~

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

(4) ~~To substantiate the application, the Department may require the homeowner to provide a copy of an income tax return, or other evidence detailing gross income or net worth.~~

(5) ~~On certification by the Department, the Comptroller shall pay to the homeowner the property tax credit due under this section.~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2006, and shall be applicable to ~~all taxable years beginning after June 30, 2006;~~