

(H) SURVIVING SPOUSES.

IF A SURVIVING SPOUSE OF A HOMEOWNER HAS NOT REMARRIED AND MEETS THE QUALIFICATIONS EXCEPT FOR AGE OR DISABILITY, THE PROPERTY TAX CREDIT UNDER THIS SECTION IS AVAILABLE TO THE UNMARRIED SURVIVING SPOUSE.

(I) RESTRICTIONS.

(1) A PROPERTY TAX CREDIT UNDER THIS SECTION MAY NOT EXCEED \$1,200 FOR ANY TAXABLE YEAR.

(2) A PROPERTY TAX CREDIT UNDER THIS SECTION MAY NOT BE GRANTED TO A HOMEOWNER WHOSE COMBINED NET WORTH EXCEEDS \$200,000 AS OF DECEMBER 31 OF THE CALENDAR YEAR THAT PRECEDES THE YEAR IN WHICH THE HOMEOWNER APPLIES FOR THE PROPERTY TAX CREDIT.

(3) IF A PROPERTY TAX CREDIT UNDER THIS SECTION IS LESS THAN \$1 IN ANY TAXABLE YEAR, THE CREDIT MAY NOT BE GRANTED.

(4) A HOMEOWNER MAY CLAIM A PROPERTY TAX CREDIT UNDER THIS SECTION FOR ONLY 1 DWELLING.

(5) IF A PROPERTY TAX CREDIT IS ISSUED UNDER THIS SECTION, THE CREDIT OR A VOUCHER FOR A CREDIT MAY BE USED ONLY IN THE TAXABLE YEAR IN WHICH IT WAS ISSUED OR THE NEXT SUCCEEDING TAXABLE YEAR.

(J) PRINCIPAL RESIDENCE.

A HOMEOWNER MAY QUALIFY FOR A PROPERTY TAX CREDIT UNDER THIS SECTION IF THE HOMEOWNER DOES NOT ACTUALLY RESIDE IN THE DWELLING FOR THE REQUIRED TIME PERIOD BECAUSE OF ILLNESS OR NEED OF SPECIAL CARE EVEN IF THE HOMEOWNER:

(1) RENTS THE DWELLING FOR LESS THAN 1 YEAR; OR

(2) RENTS THE DWELLING FOR MORE THAN 1 YEAR TO A MEMBER OF THE HOMEOWNER'S IMMEDIATE FAMILY.

(K) APPLICATIONS.

(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) FOR GOOD CAUSE, THE DEPARTMENT MAY ACCEPT AN APPLICATION AFTER SEPTEMBER 1 BUT ON OR BEFORE OCTOBER 31 OF THE TAXABLE YEAR. 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