

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 OR NET WORTH.

(L) NOTICE OF ELIGIBILITY.

THE DEPARTMENT SHALL NOTIFY AN APPLICANT IN WRITING IF THE APPLICANT IS NOT ELIGIBLE FOR THE PROPERTY TAX CREDIT UNDER THIS SECTION.

(M) COUNTY PROPERTY TAX BILLS.

(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 AN ELIGIBLE APPLICATION IS RECEIVED AFTER MAY 1 AND THE HOMEOWNER RECEIVES A TAX BILL THAT DOES NOT REFLECT THE FINAL TAX LIABILITY, AND IF THE HOMEOWNER CAN DEMONSTRATE REASONABLE CAUSE FOR APPLYING AFTER MAY 1 THE DEPARTMENT SHALL:

(I) REQUEST THE COUNTY COLLECTOR TO PREPARE A REVISED TAX BILL; OR

(II) PREPARE A TAX CREDIT VOUCHER THAT STATES THE AMOUNT OF THE PROPERTY TAX CREDIT UNDER THIS SECTION.

(4) IF A CREDIT IS GRANTED FOR AN ELIGIBLE APPLICATION RECEIVED AFTER MAY 1, PROPERTY TAX IS NOT DUE ON THE PROPERTY UNTIL 30 DAYS AFTER THE REVISED TAX BILL IS SENT TO THE HOMEOWNER.

(5) IF A MUNICIPAL CORPORATION OR A SPECIAL TAXING DISTRICT ISSUES A TAX BILL SEPARATE FROM THE COUNTY TAX BILL, THE COUNTY MAY REQUIRE THE HOMEOWNER TO SUBMIT:

(I) THE SEPARATE TAX BILL; OR

(II) PROOF OF PAYMENT OF THE SEPARATE TAX BILL.

(N) OTHER PROPERTY TAX BILLS.

IF A MUNICIPAL CORPORATION OR A SPECIAL TAXING DISTRICT ISSUES A TAX BILL TO A HOMEOWNER, THE DEPARTMENT SHALL INCLUDE THE PROPERTY TAX RATE OF THE MUNICIPAL CORPORATION OR THE SPECIAL TAXING DISTRICT IN CALCULATING THE PROPERTY TAX CREDIT UNDER THIS SECTION AND FINAL TAX LIABILITY.