

(k) (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 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 or net worth.

(q) (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 §§ 7-208(D) AND 9-104(K) 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.