

assessment on which a property tax credit under this section is authorized.

(b) [For the taxable years 1986-1987 and 1987-1988, if] IF there is an increase in property assessment as calculated under [subsection (e) of] this section, the governing body of each county and of each municipal corporation shall grant a property tax credit under this section against the county and municipal corporation property tax imposed on real property by the county or municipal corporation.

(c) (1) If a dwelling is not used primarily for residential purposes, the Department shall apportion the total property assessment between the part of the dwelling that is used for residential purposes and the part of the dwelling that is not used for residential purposes.

(2) If a homeowner does not actually reside in a dwelling for the required time period because of illness or need of special care and is otherwise eligible for a property tax credit under this section, the homeowner may qualify for the property tax credit under this section.

(d) (1) The Department shall authorize and a county or municipal corporation shall grant a property tax credit under this section unless during the previous calendar year:

(i) the dwelling was transferred for consideration to new ownership;

(ii) the value of the dwelling was increased due to a change in the zoning classification of the dwelling;

(iii) the use of the dwelling was changed substantially;

(iv) the dwelling was improved extensively; or

(v) the assessment of the dwelling was clearly erroneous due to an error in calculation or measurement of improvements on the real property.

(2) A homeowner must actually reside in the dwelling by July 1 of the taxable year for which the property tax credit under this section is to be allowed.

(3) A homeowner may claim a property tax credit under this section for only 1 dwelling.

(4) If a property tax credit under this section is less than \$1 in any taxable year, the tax credit may not be granted.