

(I) COOPERATE WITH THE DEPARTMENT IN ADOPTING A PROCEDURE TO AUDIT THE APPLICATION FORMS; AND

(II) NOTWITHSTANDING ARTICLE 81, § 300 OF THE CODE, SUPPLY THE DEPARTMENT WITH ADDITIONAL INFORMATION.

(2) THE COMPTROLLER SHALL ASSIST THE DEPARTMENT IN A POSTAUDIT OF EACH APPLICATION.

(I) A HOMEOWNER WHO MEETS THE REQUIREMENTS OF THIS SECTION SHALL BE GRANTED THE PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY AND MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON THE REAL PROPERTY OF THE DWELLING.

(J) (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 FROM A HOMEOWNER 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.

(K) (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.