

WILLIAM DONALD SCHAEFER, Governor

(J)--A--HOMEOWNER--WHO--QUALIFIES--FOR--A--PROPERTY--TAX--CREDIT--UNDER--THIS--SECTION--MAY--NOT--RECEIVE--AN--ADDITIONAL--PROPERTY--TAX--CREDIT--UNDER--THIS--ARTICLE.

(K)--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)--(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)--(1)--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.

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

(M)--(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.