

(4) Within 5 working days:

(i) the Comptroller shall make the reimbursement to each county;

or

(ii) the appropriate county collector may withhold an amount of State taxes sufficient to reimburse the county.

(r) (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 subsection (k) of this section and § 7-208(d) 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.

(S) (1) UNDER THE CONDITIONS SET FORTH IN THIS SUBSECTION, THE DEPARTMENT MAY ACCEPT AN APPLICATION FROM A HOMEOWNER WITHIN 3 YEARS AFTER APRIL 15 OF THE TAXABLE YEAR FOR WHICH A CREDIT IS SOUGHT, IF THE HOMEOWNER:

(I) IS AT LEAST 70 YEARS OLD AS OF THE TAXABLE YEAR FOR WHICH A CREDIT IS SOUGHT; AND

(II) WAS ELIGIBLE FOR THE CREDIT UNDER THIS SECTION FOR THE TAXABLE YEAR FOR WHICH THE CREDIT IS SOUGHT.

(2) A HOMEOWNER MAY APPLY TO THE DEPARTMENT FOR A PROPERTY TAX CREDIT UNDER THIS SECTION BY FILING AN APPLICATION ON THE FORM THAT THE DEPARTMENT PROVIDES.

(3) THE HOMEOWNER SHALL STATE UNDER OATH THAT THE FACTS IN THE APPLICATION ARE TRUE.

(4) TO SUBSTANTIATE THE APPLICATION, THE DEPARTMENT MAY REQUIRE THE HOMEOWNER TO PROVIDE A COPY OF AN INCOME TAX RETURN, OR OTHER EVIDENCE DETAILING GROSS INCOME OR NET WORTH.

(5) ON CERTIFICATION BY THE DEPARTMENT, THE COMPTROLLER SHALL PAY TO THE HOMEOWNER THE PROPERTY TAX CREDIT DUE UNDER THIS SECTION.