

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

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

(6) (I) TO QUALIFY FOR THE CREDIT UNDER THIS SECTION, A HOMEOWNER SHALL SUBMIT AN APPLICATION FOR THE CREDIT TO THE DEPARTMENT AS PROVIDED IN THIS PARAGRAPH.

(II) THE APPLICATION SHALL:

1. BE MADE ON THE FORM THAT THE DEPARTMENT PROVIDES;

2. PROVIDE THE INFORMATION REQUIRED BY THE FORM; AND

3. INCLUDE A STATEMENT BY THE HOMEOWNER UNDER OATH THAT THE FACTS STATED IN THE APPLICATION ARE TRUE, CORRECT, AND COMPLETE.

(III) THE DEPARTMENT MAY NOT AUTHORIZE AND THE STATE, COUNTY, AND MUNICIPAL CORPORATION MAY NOT GRANT THE PROPERTY TAX CREDIT UNDER THIS SECTION FOR A DWELLING UNLESS AN APPLICATION IS FILED WITH THE DEPARTMENT AS REQUIRED UNDER THIS PARAGRAPH:

1. ~~ON OR BEFORE SEPTEMBER 1~~ WITHIN 90 180 DAYS FOLLOWING THE DATE THE DWELLING IS TRANSFERRED FOR CONSIDERATION TO NEW OWNERSHIP, FOR A DWELLING THAT IS TRANSFERRED FOR CONSIDERATION TO NEW OWNERSHIP AFTER DECEMBER 31, 2007; OR

2. ON OR BEFORE DECEMBER 31, 2012, FOR A DWELLING THAT WAS LAST TRANSFERRED FOR CONSIDERATION TO NEW OWNERSHIP ON OR BEFORE DECEMBER 31, 2007.

(IV) THE DEPARTMENT SHALL PROVIDE A HOMEOWNER THE OPTION TO SUBMIT THE APPLICATION REQUIRED UNDER THIS PARAGRAPH ELECTRONICALLY ON THE DEPARTMENT'S WEBSITE.

(L) THE COMPTROLLER SHALL: