

## CHAPTER 90

(House Bill 88)

AN ACT to add a new sub-section to Section 7 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes", sub-title "Ordinary Taxes, What Should Be Taxed and Where", to be known as Sub-section (35) and to follow immediately after Sub-section (34) of said section, exempting certain real property of certain disabled veterans from taxation.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new sub-section be and it is hereby added to Section 7 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes", sub-title "Ordinary Taxes, What Shall Be Taxed and Where", to be known as Sub-section (35), to follow immediately after Sub-section (34) of said section, and to read as follows:

## 7.

(35) (a). *The dwelling house and the lot or curtilage whereon the same is erected, of any citizen and resident of this State, now or hereafter honorably discharged or released under honorable circumstances, from active service, in time of war, in any branch of the armed forces, who has been or shall be declared by the United States Veterans Administration or its successors to have a service-connected disability from paraplegia or permanent paralysis of both legs and lower parts of the body resulting from traumatic injury to the spinal cord or brain, or from total blindness, or from the amputation of both arms or both legs. Such exemption shall be in addition to any other exemption of such person's real and personal property which now is or hereafter shall be prescribed or allowed by the Constitution or by law but no taxpayer shall be allowed more than one exemption under this sub-section.*

(b). *All exemptions from taxation hereunder shall be allowed by the assessing authority upon the filing of a claim in writing under oath, made by or on behalf of the person claiming the same, showing the right to the exemption, briefly describing the property for which exemption is claimed and*