

Veterans' Administration or its successors to have a service-connected disability from total blindness, or other cause which has been evaluated as 100 percent disabling, and such disability has been determined by the Veterans' Administration or its successor to be permanent in character. To meet the requirements of permanency it must be affirmatively shown that the 100 percent disability is reasonably certain to continue throughout the life of the veteran, provided that no such exemption shall be granted for any disability which was caused or incurred through the misconduct of the veteran concerned. It shall be incumbent upon the veteran to furnish a suitable certification of the Veterans' Administration or its successor showing the character of the disability which is 100 percent disabling. The details of the certification shall not be open to public inspection, except by the veteran, or by officers of the State and/or any city or county affected thereby. In the event of the veteran's death, the spouse of said veteran shall retain the exemption for such time as he or she, as the case may be, remains unmarried and remains the owner and resident of the property in question. The dwelling house and the lot or curtilage whereon the same is erected of any blind person shall also be exempt from taxation, up to an assessed valuation of \$6,000, in any instance; and for the purpose of this subsection a person shall be considered blind if he has permanent impairment of both eyes of the following status: central visual acuity of 20/200 or less in the better eye, with corrective glasses, or central visual acuity of more than 20/200 if there is a field defect in which the peripheral field has contracted to such an extent that the widest diameter of visual field subtends an angular distance no greater than twenty degrees in the better eye. 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 subsection.

(b) Filing Claim.

All exemptions from taxation hereunder shall be allowed by the assessing authority upon the filing of a claim in writing 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 having annexed thereto a certificate from the United States Veterans Administration or its successors, certifying to a service-connected disability of such claimant of the character above described. Such exemptions shall be allowed and prorated by the assessing authority for the remainder of any taxable year from the date the claimant shall have acquired title to the real property intended to be exempt hereunder.

(c) Return of Taxes. The governing body of each municipality, by appropriate resolution, may return all taxes collected on property which would have been exempt had proper claim in writing been made therefor in the manner provided hereunder; provided, however, that such refunds shall not be made for any year or portion thereof prior to June 1, 1950.

(d) Meaning of "Dwelling House." "Dwelling house," as used herein shall mean any one-family or two-family building or structure owned and occupied by a claimant as his legal residence in this State, and includes any outhouses or appurtenances belonging thereto or usually enjoyed therewith.