

CHAPTER 490

(House Bill 115)

AN ACT to repeal and re-enact with amendments, Section 9, subsections (35) (a) and (35) (c) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes" subtitle "What Shall Be Taxed and Where," to provide that certain exemptions from assessment shall apply to the surviving spouse of certain disabled veterans and blind persons in certain cases.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 9, subsections (35) (a) and (35) (c) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes" subtitle "What Shall Be Taxed and Where," be and they are hereby repealed and re-enacted with amendments to read as follows:

9.

(35) (a) The dwelling house and the lot or curtilage whereon the same is erected, of any citizen and resident of this State ~~or his surviving spouse if he or she remains unmarried and remains the owner and resident of the property in question,~~ now, or hereafter honorably discharged or released under honorable circumstances from active service 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 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. THE SURVIVING SPOUSE OF A QUALIFIED DISABLED VETERAN WHOSE PROPERTY RECEIVED THE EXEMPTION PRIOR TO JULY 1, 1969 SHALL BE ENTITLED TO RECEIVE THE EXEMPTION FROM ASSESSMENT FOR THE TAXABLE YEARS BEGINNING JULY 1, 1972 PROVIDED THAT SAID SURVIVING SPOUSE HAS REMAINED UNMARRIED AND IS THE OWNER AND RESIDENT OF THE PROPERTY THAT ORIGINALLY RECEIVED THE EXEMPTION FROM ASSESSMENT. 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