

disability resulting from blindness or other disabling cause, which is permanent in character. The surviving spouse of a qualified disabled veteran [whose property received the exemption prior to July 1, 1969] WHOSE PROPERTY RECEIVED THE EXEMPTION PRIOR TO JULY 1, 1969 shall be entitled TO APPLY FOR AND RECEIVE OR TO CONTINUE to receive the exemption from assessment for the taxable years beginning [[ON OR AFTER]] July 1, 1972 provided that said surviving spouse has remained unmarried and is the owner and resident of the property that originally received [[OR WAS ELIGIBLE FOR]] the exemption from assessment. [[, AND PROVIDED THAT THE VETERAN WAS A RESIDENT OF MARYLAND AT THE TIME OF DEATH. A SURVIVING SPOUSE WHO WAS ELIGIBLE FOR AN EXEMPTION FOR ANY TAXABLE YEAR BEGINNING ON OR AFTER JULY 1, 1972, AND ENDING ON OR BEFORE JUNE 30, 1976, BUT WHO DID NOT MAKE A TIMELY CLAIM OF THE EXEMPTION, MAY DO SO,]] PROVIDED THAT THE SURVIVING SPOUSE OF A DISABLED VETERAN WHO WAS A RESIDENT OF MARYLAND AT THE TIME OF DEATH AND WHO WAS QUALIFIED AND ELIGIBLE FOR THIS EXEMPTION BUT DID NOT RECEIVE THE EXEMPTION AT TIME OF DEATH, MAY APPLY FOR AND RECEIVE THE EXEMPTION FROM ASSESSMENT FOR THE TAXABLE YEARS BEGINNING AFTER JULY 1, 1976 PROVIDED THE SURVIVING SPOUSE HAS REMAINED UNMARRIED AND IS THE OWNER AND RESIDENT OF THE PROPERTY IN WHICH THE VETERAN RESIDED. PROVIDED FURTHER THAT A SURVIVING SPOUSE WHO DOES NOT MAKE A TIMELY CLAIM FOR THE EXEMPTION MAY DO SO WITHIN THREE YEARS FROM THE YEAR IN WHICH THE SURVIVING SPOUSE BECAME ELIGIBLE FOR THE EXEMPTION AND, UPON APPLICATION, SHALL RECEIVE A REFUND FOR ANY TAX PAID ON THE PROPERTY WHILE THE EXEMPTION WAS AVAILABLE. Permanent means that the 100% disability must be affirmatively shown to be reasonably certain to continue throughout the life of the veteran. No exemption shall be granted for any disability caused or incurred because of the misconduct of the veteran. The veteran OR SURVIVING SPOUSE shall furnish a copy of his honorable discharge, or certificate of release under honorable circumstances, from active service in the armed forces and a suitable certification from the Veterans' Administration showing the character of the disability, which shall not be open to public inspection, other than by the veteran or the employees of the State or the county or city affected thereby. In the event of the veteran's death, the spouse shall retain the exemption until remarriage, as long as the spouse remains the owner of and resides on the property.

[[SECTION 2. AND BE IT FURTHER ENACTED, That a surviving spouse who qualified for the exemption under the provisions of Section 1 of this Act as of the effective date of the Act shall be entitled to claim a refund for taxes paid on the property during the period July 1, 1972 to July 1, 1976 or for so much of the period as the surviving spouse was entitled to the benefit.]]

SECTION [[2]] [[3.]] 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1976.