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(III) 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] FOR WHICH THE EXEMPTION IS SOUGHT. [Provided further that a]

(IV) 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.

(V) ONCE HAVING QUALIFIED FOR AN EXEMPTION, THE SURVIVING SPOUSE OF A QUALIFIED DISABLED VETERAN SHALL CONTINUE TO RECEIVE THE EXEMPTION FOR ANY SUBSEQUENTLY ACQUIRED PROPERTY TO THE EXTENT OF THE AMOUNT OF THE PRIOR ASSESSMENT ALLOWED AS AN EXEMPTION IF THE SURVIVING SPOUSE REMAINS UNMARRIED AND IS THE OWNER AND RESIDENT OF THAT PROPERTY.

(VI) Permanent means that the 100[%] PERCENT disability [must be] IS affirmatively shown to be reasonably certain to continue throughout the life of the veteran. [No] AN exemption [shall] MAY NOT be granted for any disability caused or incurred because of the misconduct of the veteran.

(VII) 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] MAY not be open to public inspection, other than by the veteran or the employees of the State or the county or city affected thereby.

(VIII) 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] FOR THE PROPERTY WHICH ORIGINALLY RECEIVED THE EXEMPTION AND FOR ANY SUBSEQUENTLY ACQUIRED PROPERTY TO THE EXTENT OF THE AMOUNT OF THE PRIOR ASSESSMENT ALLOWED AS AN EXEMPTION IF THE SURVIVING SPOUSE IS THE OWNER AND RESIDENT OF THE PROPERTY FOR WHICH THE EXEMPTION IS SOUGHT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1977.