

(II) "DISABLED VETERAN" INCLUDES AN INDIVIDUAL WHO QUALIFIES POSTHUMOUSLY FOR A 100% SERVICE CONNECTED DISABILITY.

(3) "Dwelling house":

(i) means real property that is:

1. the legal residence of a disabled veteran or a surviving spouse; and

2. occupied by not more than 2 families; and

(ii) includes the lot or curtilage and structures necessary to use the real property as a residence.

(4) "Surviving spouse" means a surviving spouse, who has not [remarried, of] REMARRIED:

(i) OF a disabled veteran; [or]

(ii) OF an individual who died in line of duty; OR

(III) WHO RECEIVES DEPENDENCY AND INDEMNITY COMPENSATION FROM THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS.

(5) "Individual who died in line of duty" means an individual who died while in the active military, naval, or air service of the United States as a result of an injury or disease that is deemed under 38 U.S.C. § 105 to have been incurred in line of duty.

(b) Except as provided in subsection (e) of this section, a dwelling house is exempt from property tax if:

(1) the dwelling house is owned by:

(i) a disabled veteran;

(ii) a surviving spouse of an individual who died in line of duty, if:

1. the dwelling house was owned by the individual at the time of the individual's death;

2. the dwelling house was acquired by the surviving spouse within 2 years of the individual's death, if the individual or the surviving spouse was domiciled in the State as of the date of the individual's death; or

3. the dwelling house was acquired after the surviving spouse qualified for exemption for a former dwelling house under item 1 or 2 of this item, to the extent of the previous exemption; or

(iii) a surviving spouse of a disabled veteran who meets the requirements of subsection (c) of this section; and

(2) the application requirements of subsection (d) of this section are met.