

(c) Except as provided in subsections (d) and (e) of this section, after a disabled veteran dies, the surviving spouse of the disabled veteran shall receive a disabled veteran's property tax exemption:

(1) for the dwelling house that was formerly owned by the disabled veteran:

(i) if the dwelling house received an exemption under this section;
and

(ii) if the surviving spouse owns and resides in the dwelling house;

(2) for the dwelling house that was formerly occupied by the disabled veteran:

(i) if the dwelling house did not receive an exemption under this section;

(ii) if the disabled veteran was domiciled in the State at death; and

(iii) if the surviving spouse owns and resides in the dwelling house;
and

(3) for a dwelling house subsequently acquired by the surviving spouse, equal to the exemption for the former dwelling house when the dwelling house owned by the surviving spouse was transferred by the surviving spouse:

(i) if the surviving spouse owns and resides in the subsequently acquired dwelling house; and

(ii) if the surviving spouse has qualified under item (1) or (2) of this subsection.

(d) (1) A disabled veteran or a surviving spouse of a disabled veteran shall apply for an exemption under this section by providing to the supervisor:

(i) a copy of the disabled veteran's discharge certificate from active service in the armed forces; and

(ii) on the form provided by the Department, a certification of the disabled veteran's disability from the Veterans' Administration.

(2) The disabled veteran's certificate of disability may not be inspected by individuals other than:

(i) the disabled veteran; or

(ii) appropriate employees of the State, a county, or a municipal corporation.

(3) A surviving spouse of an individual who died in line of duty shall apply for an exemption under this section by providing to the supervisor certification that the individual died while in active service as a result of an injury or disease incurred in line of duty.