

(e) (1) Except as provided in paragraph (2) of this subsection, an exemption under this section shall be granted in addition to any other exemption authorized by law.

(2) An individual may receive an exemption under this section or under § 7-207 of this subtitle but not under both.

(f) (1) An exemption under this section is prorated by the supervisor for any part of a taxable year that remains after the date in the year when the disabled veteran or the surviving spouse applies for the exemption.

(2) Notwithstanding any other provision of this article, if a dwelling is transferred to a disabled veteran or a surviving spouse who qualifies for an exemption under this section, the exemption applies and the property tax is abated from the date of settlement for the purchase of the property, if the transferee applies for the exemption within 30 days after the settlement for the purchase of the property.

(3) The Department shall adopt regulations to administer the provisions of paragraph (2) of this subsection.

(g) (1) In the taxable years in which an exemption under this section was authorized but not granted, the governing body of a county or a municipal corporation may authorize, by law, a refund to an individual described below who receives an exemption under this section:

(i) to a disabled veteran or a surviving spouse for any county property tax paid; or

(ii) to a disabled veteran for any municipal corporation property tax paid.

(2) A surviving spouse may apply for a refund of county property tax paid on the dwelling house while the exemption was available, only if the surviving spouse applies for the exemption during the 3-year period beginning with the calendar year in which the surviving spouse initially became eligible for an exemption under this section.

(h) (1) For the purposes of subsections (f) and (g) of this section, a county or municipal corporation shall pay to a disabled veteran or surviving spouse interest on the amount of a refund if:

(i) the governing body has authorized the refund;

(ii) the disabled veteran or surviving spouse is eligible and has applied for the refund; and

(iii) the county or municipal corporation fails to make the refund within 60 days after the eligible disabled veteran or surviving spouse has applied for the refund.

(2) If interest is payable under this subsection: