

AN EXEMPTION UNDER THIS SECTION SHALL BE PRORATED BY THE SUPERVISOR FOR ANY PART OF A TAXABLE YEAR THAT REMAINS AFTER THE DATE IN THE YEAR WHEN THE BLIND INDIVIDUAL OR SURVIVING SPOUSE APPLIES FOR THE EXEMPTION.

(F) REFUND OF PROPERTY TAX.

(1) THE GOVERNING BODY OF A MUNICIPAL CORPORATION MAY AUTHORIZE, BY LAW, A REFUND TO A BLIND INDIVIDUAL WHO RECEIVES AN EXEMPTION UNDER THIS SECTION FOR ANY MUNICIPAL CORPORATION PROPERTY TAX PAID IN THE TAXABLE YEARS IN WHICH AN EXEMPTION WAS AUTHORIZED BUT NOT GRANTED.

(2) A MUNICIPAL CORPORATION MAY NOT AUTHORIZE A REFUND FOR A SURVIVING SPOUSE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 9(a) and (g)(2), as they related to the exemption for a blind individual or the surviving spouse of a blind individual, and (3) through (5).

Throughout this section, the word "individual" is substituted for the defined term "person", for clarity.

Subsection (a)(2) of this section is revised as a definition of "blind individual", for brevity and clarity.

In the introductory language of subsection (a)(3) of this section, the defined term is changed from the former word "property" to "dwelling house" to avoid confusion with the definition of "property" in § 1-101 of this article and to clarify that the exemption is for the "dwelling house".

In subsection (a)(3)(i) and (ii) of this section, the defined term "real property" is substituted for the former word "dwelling", for clarity.

Also in subsection (a)(3)(i) of this section, the former reference to "located in the State" is deleted as superfluous.

In subsection (a)(3)(i)1. and (e) of this section, the defined terms "blind individual" and "surviving spouse" are substituted for the former references to "the person entitled to an[y] exemption hereunder", which may mean either a "blind individual" or a "surviving spouse".

In subsection (a)(3)(ii) of this section, the former phrase "on which it is located", which modified "lot or curtilage", is deleted as superfluous.