

In subsection (f)(2) of this section, the phrase "may not authorize a refund" is substituted for the former reference to eligibility "only from the time of the making of the claim as it affects taxes levied for the next ensuing tax or fiscal year", for clarity.

Defined terms: "Assessment" § 1-101
 "County" § 1-101 "Governing body" § 1-101
 "Includes"; "including" § 1-101
 "Municipal corporation" § 1-101
 "Municipal corporation property tax" § 1-101
 "Property tax" § 1-101 "Real property" § 1-101
 "Supervisor" § 1-101 "Taxable year" § 1-101

7-208. DWELLING HOUSE OF DISABLED VETERAN; SURVIVING SPOUSE.

(A) DEFINITIONS.

(1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) "DISABLED VETERAN" MEANS AN INDIVIDUAL WHO:

(I) IS HONORABLY DISCHARGED OR RELEASED UNDER HONORABLE CIRCUMSTANCES FROM ACTIVE SERVICE IN ANY BRANCH OF THE ARMED FORCES; AND

(II) HAS BEEN DECLARED BY THE VETERANS' ADMINISTRATION TO HAVE A PERMANENT 100% SERVICE CONNECTED DISABILITY THAT RESULTS FROM BLINDNESS OR OTHER DISABLING CAUSE THAT:

1. IS REASONABLY CERTAIN TO CONTINUE FOR THE LIFE OF THE VETERAN; AND

2. WAS NOT CAUSED OR INCURRED BY MISCONDUCT OF THE VETERAN.

(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 THE SURVIVING SPOUSE OF A DISABLED VETERAN IF THE SURVIVING SPOUSE HAS NOT REMARRIED.