

(B) EXEMPTION.

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; OR

(II) A SURVIVING SPOUSE WHO MEETS THE REQUIREMENTS OF SUBSECTION (C) OF THIS SECTION; AND

(2) THE APPLICATION REQUIREMENTS OF SUBSECTION (D) OF THIS SECTION ARE MET.

(C) EXEMPTION FOR SURVIVING SPOUSE.

EXCEPT AS PROVIDED IN SUBSECTIONS (D) AND (E) OF THIS SECTION, AFTER A DISABLED VETERAN DIES, THE SURVIVING SPOUSE SHALL RECEIVE A PROPERTY TAX EXEMPTION:

(1) FOR THE DWELLING HOUSE THAT WAS FORMERLY OWNED BY THE DISABLED VETERAN, EQUAL TO THE DISABLED VETERAN'S EXEMPTION:

(I) IF THE DWELLING HOUSE RECEIVED AN EXEMPTION UNDER THIS SECTION BEFORE JULY 1, 1969; AND

(II) IF THE SURVIVING SPOUSE OWNS AND RESIDES IN THE DWELLING HOUSE;

(2) FOR THE DWELLING HOUSE THAT WAS FORMERLY OWNED BY THE DISABLED VETERAN, EQUAL TO THE DISABLED VETERAN'S EXEMPTION:

(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 ITEMS (1) OR (2) OF THIS SUBSECTION.

(D) APPLICATION FOR EXEMPTION.