

(1) A DISABLED VETERAN OR A SURVIVING SPOUSE 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.

(E) LIMITATIONS ON EXEMPTION.

(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) PRORATING EXEMPTION.

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.

(G) REFUND OF PROPERTY TAX.

(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.