

(5) "~~VETERAN INDIVIDUAL WHO DIED IN LINE OF DUTY~~" MEANS A ~~VETERAN AN INDIVIDUAL WHO DIED WHILE IN THE ACTIVE MILITARY, NAVAL, OR AIR SERVICE OF THE UNITED STATES AS A RESULT OF AN INJURY OR DISEASE THAT IS DEEMED UNDER 38 U.S.C. § 105 TO HAVE BEEN INCURRED IN LINE OF DUTY.~~

(b) 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;

(II) A SURVIVING SPOUSE OF ~~A VETERAN AN INDIVIDUAL WHO DIED IN LINE OF DUTY, IF:~~

1. THE DWELLING HOUSE WAS OWNED BY THE ~~VETERAN INDIVIDUAL AT THE TIME OF THE VETERAN'S INDIVIDUAL'S DEATH;~~

2. THE DWELLING HOUSE WAS ACQUIRED BY THE SURVIVING SPOUSE WITHIN 2 YEARS OF THE ~~VETERAN'S INDIVIDUAL'S DEATH, IF THE VETERAN INDIVIDUAL OR THE SURVIVING SPOUSE WAS DOMICILED IN THE STATE AS OF THE DATE OF THE VETERAN'S INDIVIDUAL'S DEATH; OR~~

3. THE DWELLING HOUSE WAS ACQUIRED AFTER THE SURVIVING SPOUSE QUALIFIED FOR EXEMPTION FOR A FORMER DWELLING HOUSE UNDER ITEM 1 OR 2 OF THIS ITEM, TO THE EXTENT OF THE PREVIOUS EXEMPTION; or

[(ii)] (III) a surviving spouse OF A DISABLED VETERAN who meets the requirements of subsection (c) of this section; and

(2) the application requirements of subsection (d) of this section are met.

(c) Except as provided in subsections (d) and (e) of this section, after a disabled veteran dies, the surviving spouse OF THE DISABLED VETERAN shall receive a disabled veteran's property tax exemption:

(1) for the dwelling house that was formerly owned by the disabled veteran:

(i) if the dwelling house received an exemption under this section;

and

(ii) if the surviving spouse owns and resides in the dwelling house;

(2) for the dwelling house that was formerly occupied by the disabled veteran:

(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