

(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 item (1) or (2) of this subsection.

(d) (1) A disabled veteran or a surviving spouse OF A DISABLED VETERAN 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.

(3) A SURVIVING SPOUSE OF A ~~AN~~ VETERAN INDIVIDUAL WHO DIED IN LINE OF DUTY SHALL APPLY FOR AN EXEMPTION UNDER THIS SECTION BY PROVIDING TO THE SUPERVISOR CERTIFICATION THAT THE ~~VETERAN INDIVIDUAL~~ DIED WHILE IN ACTIVE SERVICE AS A RESULT OF AN INJURY OR DISEASE INCURRED IN LINE OF DUTY.

(e) (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) 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) (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