

Article - Tax - Property

7-208.

(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 an individual who died in line of duty, if:

1. the dwelling house was owned by the individual at the time of the individual's death;

2. the dwelling house was acquired by the surviving spouse within 2 years of the individual's death, if the individual or the surviving spouse was domiciled in the State as of the date of the 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

(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.

(f) (1) 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.

(2) NOTWITHSTANDING ANY OTHER PROVISION OF THIS ARTICLE, IF A DWELLING IS TRANSFERRED TO A DISABLED VETERAN OR A SURVIVING SPOUSE WHO QUALIFIES FOR AN EXEMPTION UNDER THIS SECTION, THE EXEMPTION APPLIES AND THE PROPERTY TAX IS ABATED FROM THE DATE OF SETTLEMENT FOR THE PURCHASE OF THE PROPERTY, IF THE TRANSFEREE APPLIES FOR THE EXEMPTION WITHIN 30 DAYS AFTER THE SETTLEMENT FOR THE PURCHASE OF THE PROPERTY.

(3) THE DEPARTMENT SHALL ADOPT REGULATIONS TO ADMINISTER THE PROVISIONS OF PARAGRAPH (2) OF THIS SUBSECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2005.

Approved May 26, 2005.