

## CHAPTER 497

(Senate Bill 111)

AN ACT to repeal and re-enact, with amendments, Section 9 (35) of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "What Shall Be Taxed and Where", to eliminate provision which restricts this section to active servicemen during time of war.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 9 (35) of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "What Shall Be Taxed and Where", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

9.

(35) (a) Grant of Exceptions. The dwelling house and the lot or curtilage whereon the same is erected, of any citizen and resident of this State now, or hereafter honorably discharged or released under honorable circumstances from active service, [in time of war,] in any branch of the armed forces, who has been or shall be declared by the United States Veterans Administration or its successors to have a service-connected disability from total blindness, or from paraplegia or permanent paralysis of both legs and lower parts of the body resulting from traumatic injury to the spinal cord or brain, or from the amputation of both arms or both legs, or by reason of amputation, ankylosis, progressive muscular dystrophies or paralysis of both lower extremities, such as to preclude locomotion without the aid of braces, crutches, canes or wheel chair, or who has qualified and received a grant for specially adapted housing under the requirements of the Veterans Administration. The dwelling house and the lot or curtilage whereon the same is erected of any blind person shall also be exempt from taxation, up to an assessed valuation of \$6,000, in any instance; and for the purpose of this sub-section a person shall be considered blind if he has permanent impairment of both eyes of the following status: Central visual acuity of 20/200 or less in the better eye, with corrective glasses, or Central visual acuity of more than 20/200 if there is a field defect in which the peripheral field has contracted to such an extent that the widest diameter of visual field subtends an angular distance no greater than twenty degrees in the better eye. Such exemption shall be in addition to any other exemption of such person's real and personal property which now is or hereafter shall be prescribed or allowed by the Constitution or by law, but no taxpayer shall be allowed more than one exemption under this sub-section.

(b) Filing Claim. All exemptions from taxation hereunder shall be allowed by the assessing authority upon the filing of a claim in writing under oath, made by or on behalf of the person claiming the same, showing the right to the exemption, briefly describing the property for which exemption is claimed and having annexed thereto a certificate of the claimant's honorable discharge or release under honorable circumstances, from active service, in time of war, in any branch of the armed forces and a certificate from the United States Veterans Administration or its successors, certifying to a service-connected disability of such claimant of the character above de-