

**Subject** Disabled Veterans' Homestead Market Value Exclusion

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## Overview

Allows surviving spouses of deceased veterans who had previously qualified for the disabled veterans' homestead market value exclusion and had that exclusion expire prior to 2020 to reapply for the exclusion and receive a refund of a portion of taxes paid in 2020 through 2023. Prior to 2019, there was an eight-year limit on the exclusion for surviving spouses. Some surviving spouses reached this limit, prior to the limit being removed in 2019. This bill would allow these surviving spouses to reapply for the exclusion and receive a refund of the additional property tax paid due to the loss of the exclusion.

## Summary

Section	Description
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1	<b>Homestead of veteran with a disability or family caregiver.</b>
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Allows surviving spouses of deceased veterans who had previously qualified for the exclusion and had that exclusion expire prior to 2020 to reapply for the exclusion.

**Effective date:** This section is effective retroactively from assessment year 2019.

2	<b>Refund of property taxes payable in 2020 through 2023 for eligible properties.</b>
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**Subd. 1. Refund.** Requires the commissioner of revenue to provide a refund to taxpayers described in section 1. The refund would be equal to the amount of the property tax reduction the taxpayer would have received in 2020 through 2023, had their exclusion not expired. Taxpayers would apply through the county to receive the refund.

**Subd. 2. Appropriation.** Appropriates to the commissioner of revenue in fiscal year 2024 an amount necessary to cover the refunds in subdivision 1.

**Effective date:** This section is effective the day following final enactment.



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