

A bill for an act
relating to veterans; extending eligibility for the disabled veterans homestead
market value exemption for surviving spouses of qualified disabled veterans, and
inclusion of certain approved primary family caregivers of qualified disabled
veterans; amending Minnesota Statutes 2010, section 273.13, subdivision 34.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 2010, section 273.13, subdivision 34, is amended to read:

Subd. 34. **Homestead of disabled veteran and family caregiver.** (a) All or a
portion of the market value of property₂ owned in whole or part by a veteran or by ~~the~~
~~veteran and the veteran's spouse~~ the primary family caregiver of a qualified disabled
veteran, qualifying for homestead classification under subdivision 22 or 23₂ is excluded
in determining the property's taxable market value if it serves as the homestead legal
residence of a ~~military~~ veteran, ~~as defined in section 197.447, who~~ if the veteran has a
service-connected disability of 70 percent or more as determined by the United States
Department of Veterans Affairs. To qualify for exclusion under this subdivision, the
veteran must have been honorably discharged from the United States armed forces, as
indicated by United States Government Form DD214 or other official military discharge
papers, ~~and must be certified by the United States Veterans Administration as having a~~
~~service-connected disability~~.

(b)(1) For a disability rating of 70 percent or more, \$150,000 of market value is
excluded, except as provided in clause (2); and

(2) for a total (100 percent) and permanent disability, \$300,000 of market value is
excluded.

(c) If a disabled veteran qualifying for a valuation exclusion under paragraph (b),
clause (2), predeceases the veteran's spouse, and if upon the death of the veteran the

H.F. No. 240, as introduced - 87th Legislative Session (2011-2012) [11-1226]

spouse holds the legal or beneficial title to the homestead and permanently resides there, the exclusion shall carry over to the benefit of the veteran's spouse ~~for one additional assessment year or~~ until such time as the spouse sells, transfers, or otherwise disposes of the property, whichever comes first.

(d) In the case of an agricultural homestead, only the portion of the property consisting of the house and garage and immediately surrounding one acre of land qualifies for the valuation exclusion under this subdivision.

(e) A property qualifying for a valuation exclusion under this subdivision is not eligible for the credit under section 273.1384, subdivision 1, or classification under subdivision 22, paragraph (b).

(f) To qualify for a valuation exclusion under this subdivision a property owner must apply to the assessor by July 1 of each assessment year, except that an annual reapplication is not required once a property has been accepted for a valuation exclusion under paragraph (b), clause (2), and the property continues to qualify until there is a change in ownership.

(g) For purposes of this subdivision:

(1) "veteran" has the meaning given the term in section 197.447; and

(2) "primary family caregiver of a qualified disabled veteran" means a person who is approved by the secretary of the United States Department of Veterans Affairs for assistance as the primary provider of personal care services for an eligible veteran under the Program of Comprehensive Assistance for Family Caregivers, as established by Public Law 111-163 and codified as United States Code, title 38, section 1720G, as amended by Congress at any time.

EFFECTIVE DATE. This section is effective for assessment year 2011 and thereafter, for taxes payable in 2012 and thereafter.