

**SENATE  
STATE OF MINNESOTA  
NINETY-FIRST SESSION**

**S.F. No. 4138**

(SENATE AUTHORS: NEWTON)

DATE  
03/09/2020

D-PG

Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; property and local; extending eligibility for the disabled veteran  
1.3 homestead market value exclusion.

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

1.5 Section 1. **HOMESTEAD EXCLUSION FOR VETERANS WITH A DISABILITY;**  
1.6 **ELIGIBILITY EXTENSION.**

1.7 A spouse of a veteran who received the exclusion under Minnesota Statutes, section  
1.8 273.13, subdivision 34, paragraph (c), (d), or (k), for assessment year 2017, but who did  
1.9 not receive the benefit for assessment year 2018 due to the eight-year taxes payable  
1.10 carryforward limitation existing under Minnesota Statutes 2018, section 273.13, subdivision  
1.11 34, paragraph (c), (d), or (k), may reapply to the county assessor by December 15, 2020,  
1.12 provided that the spouse:

1.13 (1) continues to hold the legal or beneficial title to the homestead;

1.14 (2) continues to permanently reside at the homestead; and

1.15 (3) has not remarried.

1.16 The county assessor must verify that the spouse received the exclusion under Minnesota  
1.17 Statutes, section 273.13, subdivision 34, paragraph (c), (d), or (k), for assessment year 2017  
1.18 and must verify the spouse continues to hold the legal or beneficial title to the homestead,  
1.19 continues to permanently reside at the homestead, and has not remarried. Once verified, the  
1.20 exclusion shall become effective on the homestead beginning with the 2020 assessment  
1.21 year and shall continue until such time as the spouse remarries, or sells, transfers, or otherwise  
1.22 disposes of the property.

2.1 **EFFECTIVE DATE.** This section is effective the day following final enactment.