

2.1 (d) If the spouse of a member of any branch or unit of the United States armed
2.2 forces who dies due to a service-connected cause while serving honorably in active
2.3 service, as indicated on United States Government Form DD1300 or DD2064, holds
2.4 the legal or beneficial title to a homestead and permanently resides there, the spouse is
2.5 entitled to the benefit described in paragraph (b), clause (2), ~~for five taxes payable years,~~
2.6 ~~or~~ until such time as the spouse remarries or sells, transfers, or otherwise disposes of the
2.7 property, ~~whichever comes first.~~

2.8 (e) If a veteran meets the disability criteria of paragraph (a) but does not own
2.9 property classified as homestead in the state of Minnesota, then the homestead of the
2.10 veteran's primary family caregiver, if any, is eligible for the exclusion that the veteran
2.11 would otherwise qualify for under paragraph (b).

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

2.15 (g) A property qualifying for a valuation exclusion under this subdivision is not
2.16 eligible for the market value exclusion under subdivision 35, or classification under
2.17 subdivision 22, paragraph (b).

2.18 (h) To qualify for a valuation exclusion under this subdivision a property owner
2.19 must apply to the assessor by July 1 of each assessment year, except that an annual
2.20 reapplication is not required once a property has been accepted for a valuation exclusion
2.21 under paragraph (a) and qualifies for the benefit described in paragraph (b), clause (2), and
2.22 the property continues to qualify until there is a change in ownership. For an application
2.23 received after July 1 of any calendar year, the exclusion shall become effective for the
2.24 following assessment year.

2.25 (i) A first-time application by a qualifying spouse for the market value exclusion under
2.26 paragraph (d) must be made any time within two years of the death of the service member.

2.27 (j) For purposes of this subdivision:

2.28 (1) "active service" has the meaning given in section 190.05;

2.29 (2) "own" means that the person's name is present as an owner on the property deed;

2.30 (3) "primary family caregiver" means a person who is approved by the secretary of
2.31 the United States Department of Veterans Affairs for assistance as the primary provider
2.32 of personal care services for an eligible veteran under the Program of Comprehensive
2.33 Assistance for Family Caregivers, codified as United States Code, title 38, section 1720G;
2.34 and

2.35 (4) "veteran" has the meaning given the term in section 197.447.

3.1 (k) The purpose of this provision of law providing a level of homestead property tax
3.2 relief for gravely disabled veterans, their primary family caregivers, and their surviving
3.3 spouses is to help ease the burdens of war for those among our state's citizens who bear
3.4 those burdens most heavily.

3.5 **EFFECTIVE DATE.** This section is effective for taxes payable in 2015 and
3.6 thereafter.