
Homestead Exclusion for Veterans with a Disability

Also for Primary Family Caregivers and Surviving Spouses

Property Tax Fact Sheet

You may qualify for a property tax exclusion on your homestead if:

1. You are an honorably discharged veteran who has a service-connected disability rating of 70% or higher
2. You are a surviving spouse of a qualifying veteran
3. You are a primary family caregiver of a qualifying veteran

What is the market value exclusion?

The exclusion reduces the market value of the home that is subject to property taxes. The program provides two exclusion levels:

Up to \$300,000 of market value is excluded from property taxes for:

- veterans who have a service-connected disability rating of 100% **permanent and total** (including permanent Individual non-employability)
- surviving spouses of qualifying veterans and service members
- qualifying Primary Family Caregivers of permanently and totally disabled veterans

Up to \$150,000 of market value is excluded from property taxes for:

- veterans with 70% or greater service-connected disability
- qualifying Primary Family Caregivers of veterans with 70% or greater service-connected disability

How do veterans qualify?

Veterans may qualify if all the following are true:

- you are honorably discharged from the United States armed forces
- you have a service-connected disability rating of 70% or higher
- you own and occupy a homestead property by December 31

How do surviving spouses qualify?

Surviving spouses of qualifying veterans may be eligible to continue to receive the exclusion under the following instances:

- Veteran had a 100% **permanent and total disability rating** (may still qualify if veteran died after December 31, 2011, but did not receive the exclusion before dying)
- Surviving spouses receiving Dependency and Indemnity Compensation are also eligible.
- Spouses of members of the U.S. Armed Forces who had a service-connected death while serving honorably in active service may qualify.

In all instances, surviving spouses qualify for \$300,000 of market value exclusion until they remarry, sell, transfer, or dispose of the property.

How do Primary Family Caregivers qualify?

Primary Family Caregivers must meet all of the following requirements:

- be a Primary Family Caregiver approved by the U.S. Department of Veterans Affairs under the Program of Comprehensive Assistance for Family Caregivers (U.S. Code, title 38, section 1720G)
- be a Primary Family Caregiver for an honorably discharged veteran with a service-connected disability of 70% or more
- own and occupy a homestead property by December 31

The veteran that the Primary Family Caregiver cares for cannot also own homestead property in Minnesota.

This fact sheet is intended to help you become more familiar with Minnesota tax laws and your rights and responsibilities under the laws. Nothing in this fact sheet supersedes, alters, or otherwise changes any provisions of the tax law, administrative rules, court decisions, or revenue notices. Alternative formats available upon request.

How do I apply?

1. Veterans must work with the Veteran Service Officer (VSO) in your county to access to your disability rating.
2. Submit an initial application to your county assessor’s office by December 31.

For example, you must apply by December 31, 2021, to qualify for the exclusion for taxes payable in 2022. Applications received after December 31 will not be considered until the following assessment year.

You must **apply by December 31** (for homestead and the homestead exclusion) to qualify for the exclusion for taxes payable next year (except for some manufactured homes that are taxed in the same year they are assessed).

Qualifying spouses may apply within two years of the veteran’s death. Surviving spouses of service members who die in active duty may apply within two years of the death of the service member.

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What information do I need to supply?

The information required depends on who is applying for the exclusion:

Who is applying?	What information do they need to supply?
Qualifying veterans	<ul style="list-style-type: none"> • U.S. Government Form DD214 or other official military discharge papers • Documentation from the United States Department of Veterans Affairs (VA) verifying disability status <p>Note: The VA may also provide a letter that includes all required information (both discharge and disability).</p>
Surviving spouses of veterans who had total (100%) and permanent disability	<ul style="list-style-type: none"> • Documentation describing their benefits as surviving spouses of veterans who were permanently and totally disabled • If the veteran has passed, verification of their date of death
Surviving spouses awarded Dependency and Indemnity Compensation	<ul style="list-style-type: none"> • Verification of Dependency and Indemnity Compensation • Verification of date of death after December 31, 2011
Surviving spouses of service members who die while serving in active service	<ul style="list-style-type: none"> • Verification of Dependent Indemnity Compensation or other benefits letters issued by the VA if requested by the assessor • U.S. Government Form DD1300 or DD2064 for service members
Primary Family Caregivers	<ul style="list-style-type: none"> • Certification that they qualify for benefits described under the Program of Comprehensive Assistance for Family Caregivers • Information necessary to verify the discharge and disability status of the qualifying veteran

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Does this apply to farms?

Yes. For agricultural homesteads, the value of the house, garage, and immediately surrounding one acre of land will qualify for the exclusion.

residential homestead market value exclusion.

What if I have questions?

For questions about the exclusion, contact your county assessor’s office.

Can I get the regular homestead exclusion with this exclusion?

No. If a property qualifies for this market value exclusion, the property does not receive the regular

For questions related to your disability and the forms that are required with the application, speak with your county VSO.