veteran would have qualified for the exclusion before they died but never applied or received it, or if the spouse has been awarded dependency and indemnity compensation (DIC).

Prior to the 2023 legislative session, the spouse could only qualify for the exclusion under these conditions if both:

- The veteran had passed away after December 31, 2011.
- The spouse applied for the exclusion within two years of the veteran's death.

Beginning in assessment year 2023, these requirements have been eliminated. If the surviving spouse can produce documentation that the veteran was 100% totally and permanently disabled, they may now be eligible for the exclusion regardless of when the veteran died. Similarly, if the spouse has been awarded dependency and indemnity compensation (DIC), they are eligible to apply regardless of when the veteran died.

Documentation provided by the spouse must be verified by the assessor in the same manner as before the law change.

The surviving spouse **must still meet all other requirements to qualify**. This means they must still live in the original homestead of the veteran, and not have remarried, sold, transferred, or otherwise disposed of the property.

The Legislature **did not** change the application deadline for a veteran who died in active service under paragraph (d). A surviving spouse still must apply within two years to qualify for the exclusion if the veteran died in active service.

Questions?

If you have questions about this memo, please contact your property tax compliance officer or contact proptax.questions@state.mn.us.