

1.1 ..... moves to amend H.F. No. 4057 as follows:

1.2 Page 3, delete section 2 and insert:

1.3 "Sec. 2. SPECIAL REFUND PROVISION; DISABLED VETERANS HOMESTEAD  
1.4 EXCLUSION.

1.5 A veteran who was first notified by the United States Department of Veterans Affairs  
1.6 after July 1, 2017, but before November 1, 2017, as having a total (100 percent) and  
1.7 permanent disability effective prior to July 1, 2016, but who did not apply to the assessor  
1.8 by July 1, 2016, for a benefit in Minnesota Statutes, section 273.13, subdivision 34, paragraph  
1.9 (b), for assessment year 2016, and who did not apply to the assessor by July 1, 2017, for  
1.10 the benefit in Minnesota Statutes, section 273.13, subdivision 34, paragraph (b), for  
1.11 assessment year 2017, may apply to the county assessor for a refund of taxes paid in 2017  
1.12 and 2018 if the veteran otherwise would have qualified for the exclusion in those years. To  
1.13 qualify for a refund, a property owner must apply to the assessor by November 1, 2018, and  
1.14 must have paid all tax due in 2017 and 2018. After verifying that the applicant qualified for  
1.15 an exclusion in 2016 and 2017, the county assessor must notify the county auditor, and the  
1.16 auditor must recalculate the taxes on the property for taxes payable in 2017 and 2018 based  
1.17 on the exclusion. The county treasurer must then issue a refund of tax paid in 2017 and  
1.18 2018 equal to the difference between the taxes as initially calculated for each taxes payable  
1.19 year and the taxes based on the value remaining after the exclusion.

1.20 **EFFECTIVE DATE.** This section is effective for refund applications received in 2018,  
1.21 for refunds of tax paid in 2017 and 2018."