

1.1 moves to amend H.F. No. 1259 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 received a disability rating of 70 percent or more in 2016 or 2017 but
1.6 did not receive the disabled veterans homestead exclusion for assessment year 2016 or 2017
1.7 may apply for a refund of taxes paid in 2017 or 2018 if the veteran would have qualified
1.8 for the benefit in Minnesota Statutes, section 273.13, subdivision 34, paragraph (b), in one
1.9 or both of those years. To qualify for a refund, a property owner must apply to the assessor
1.10 by December 15, 2019, and must have paid all tax due in 2017 and 2018. After verifying
1.11 that the applicant qualified for an exclusion for taxes payable in either or both of those years,
1.12 the county assessor must notify the county auditor, and the auditor must recalculate the
1.13 taxes on the property for taxes payable in 2017 and 2018 based on the exclusion the applicant
1.14 was qualified for. The county treasurer must then issue a refund of tax paid in 2017 and
1.15 2018 equal to the difference between the taxes as initially calculated for each taxes payable
1.16 year and the taxes based on the value remaining after the exclusion.

1.17 **EFFECTIVE DATE.** This section is effective for refund applications received in 2019,
1.18 for refunds of tax paid in 2017 and 2018."