

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 284

**DATE:** March 20, 2007

**Version:** First Engrossment

**Authors:** Ruth

**Subject:** Veterans; Taxes

**Analyst:** Jim Cleary, 651-296-5053

This publication can be made available in alternative formats upon request. Please call 651-296-6753 (voice); or the Minnesota State Relay Service at 1-800-627-3529 (TTY) for assistance. Summaries are also available on our website at: [www.house.mn/hrd](http://www.house.mn/hrd).

---

### Overview

Current law authorizes counties, cities, and towns to formulate and adopt policy by which, at their discretion, they may authorize the deferral (*but not forgiveness*) of payment of a special assessment on the homestead property owned by a person who is aged 65 or more or who is permanently and totally physically disabled and for whom it would be a hardship to make the payments.

This bill would amend this *Hardship Assessment Statute* to apply, as well, to any veteran who has been ordered into federal active military service for whom it would be a hardship to make the payments.

The bill is effective the day following final enactment.