

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 284

DATE: February 22, 2007

Version: As Introduced

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.

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 one year or longer, and for whom it would be a hardship to make the payments.

The bill is effective the day following final enactment.

Note: Section 1 of the bill, planned for deletion, would authorize use funds from the *Support our Troops License Plate* to help mobilized soldiers in hardship situations to pay such special assessments. It has been determined that such authorization already exists and, thus, that particular language is not needed.