

Subject Disabled veterans homestead exclusion
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Overview

H.F. 1259 moves the application deadline for the disabled veterans homestead exclusion from July 1 to December 15. This bill also allows a veteran to apply for a refund of taxes paid in 2017 and 2018 if the veteran met the disability rating requirements in assessment years 2016 and 2017, but did not receive the exclusion in the following taxes payable year.

Summary

Section	Description
1	<p>Homestead of disabled veteran or family caregiver.</p> <p>Changes the application deadline for the exclusion from July 1 to December 15.</p> <p>Effective for assessments beginning in 2019.</p>
2	<p>Special refund provision.</p> <p>Allows a veteran who received a disability rating of 70% or more in 2016 or 2017 to apply for a refund of taxes paid in 2017 or 2018. The refund is equal to the difference between the tax paid and the tax that the veteran would have paid had they qualified for the exclusion in one or both of those years.</p> <p>Effective for refund applications received in 2019, for refunds of tax paid in 2017 and 2018.</p>