

For Office Use Only

Approved
 Denied

Name of applicant _____ Assessment year _____

Assessor's signature _____ Date _____

CR-DVHESS

Homestead Market Value Exclusion for Surviving Spouses of Disabled Veterans or Service Members Who Have Died While Serving Honorably in Active Service

Applications are due by **December 1**. Read instructions before completing.

Property Owner	Last Name		First Name		M.I.	Social Security Number		
	Deceased Veteran's Last Name		Deceased Veteran's First Name		M.I.	Social Security Number		
	Address (Cannot be a P.O. Box Number)					Surviving Spouse's Date of Birth		
	City			State		Zip Code		County
	Property ID Number (From Property Tax Statement):					Date of Death of Veteran		
	<p>Check one: Is this property your homestead?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Check one: Do you hold the legal or beneficial title to the homestead property?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>							

Applicant Information	Check all boxes that apply.						
	<p>Surviving Spouses of Permanently and Totally Disabled Veterans: I am the surviving spouse of a veteran who was receiving the Market Value Exclusion for Permanently and Totally Disabled Veterans on this property. I have attached verification of my benefits as a surviving spouse of a totally and permanently disabled veteran.</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>						
	<p>I am the surviving spouse of a veteran who did not qualify prior to death, but was certified as 100 percent totally and permanently disabled at the time of death or after. I have attached verification of my benefits as a surviving spouse of a totally and permanently disabled veteran. I certify that, since my spouse's death, I have not remarried, nor sold, transferred, or otherwise disposed of the property.</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>						
	<p>Surviving Spouses of Service Members Who Have Died While Serving in Active Duty: I am the surviving spouse of a service member of a branch of the United States Armed Forces that passed away due to a service-connected cause while serving honorably in active duty. I have attached U.S. Government Form DD1300 or DD2064.</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>I have been awarded Dependency and Indemnity Compensation. I have attached verification of my benefits as a surviving spouse receiving Dependency and Indemnity Compensation. I certify that, since my spouse's death, I have not remarried, nor sold, transferred, or otherwise disposed of the property.</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>						

Sign Here	<i>I declare all information on this form is true, correct, and complete to the best of my knowledge and belief.</i>						
	Signature of Applicant					Date	Daytime Phone

Please mail completed application and required attachments to your county assessor.

Form CR-DVHESS Instructions

Who is Eligible?

You may be eligible for a market value exclusion of up to \$300,000 for up to eight taxes payable years if you are the surviving spouse of a United States military veteran with total (100 percent or individual unemployability) and permanent service-connected disability or you have been awarded dependency and indemnity compensation.

You may also be eligible for a market value exclusion of up to \$300,000 if you are the surviving spouse of a member of the United States Armed Forces who died due to a service connected cause while serving honorably in active duty, as indicated on U.S. Government Form DD1300 or DD2064.

You must be able to verify that you are a surviving spouse of a permanently and totally disabled veteran or a service member who died while serving in active duty.

Homestead Property

This application is not a substitute for a homestead application. You must apply for and be granted homestead on a qualifying property prior to applying for this market value exclusion.

How to Apply

Complete the entire application fully and legibly. Attach all proper documentation. Mail the application and the required documentation to your county assessor by **December 1** of the current year to be eligible for exclusion in the next payable

^{tax year}
You will continue to receive the benefit for eight taxes payable years after the year of the veteran's death or after you make initial application for the exclusion or until such time as you re-marry, or sell, transfer, or otherwise dispose of your property – whichever comes first.

Required Attachments

Please attach all required documentation to verify that you qualify for this exclusion.

Use of Information

The information on this form is required by Minnesota Statutes, section 273.13 to properly identify you and determine if you qualify for this market value exclusion. Your Social Security number is required. If you do not provide the required information, your application may be delayed or denied. Your County Assessor may also ask for additional verification of qualifications. Your Social Security number is considered private data.

Penalties

Making false statements on this application is against the law. Minnesota Statutes, section 609.41, states that anyone giving false information in order to avoid or reduce their tax obligations is subject to a fine of up to \$3,000 and/or up to one year in prison.

Additional Resources

Your county's Veterans Service Office and Assessor's Office should be able to assist you with properly filling out this form. A fact sheet may be found on the Department of Revenue's website at www.revenue.state.mn.us.