For Office Use Only

*Name of applicant*_____ *Assessment year*_____

Assessor's signature _____ *Date* _____

☐ **Approved**

☐ **Denied**

CR-HESS

Homestead Exclusion for a Surviving Spouse of a Veteran who was Permanently Disabled or a Service Member Who Died While in Active Service

Applications are due by December 31. Read instructions before completing.

Property Owner

Last Name	**First Name**	**M.I.**	**Social Security Number/ITIN**
Deceased Veteran's Last Name	**Deceased Veteran's First Name**	**M.I.**	**Social Security Number/ITIN**
Address (Cannot be a P.O. Box Number)			**Surviving Spouse's Email**
City	**State**	**ZIP Code**	**County**
Property ID Number (From Property Tax Statement):			**Date of Death of Veteran**

Is this property your homestead?

☐ Yes ☐ No

Do you hold the legal or beneficial title to the homestead property?

☐ Yes ☐ No

Have you received this exclusion on a previous property?

☐ Yes ☐ No

If yes, please provide the address of the previous property:

_____

Applicant Information

Check all boxes that apply.

Surviving Spouses of Veterans with a Permanent and Total Disability Rating:

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 veteran with a 100% and permanent disability.

☐ Yes ☐ No

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.

☐ Yes ☐ No

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.

☐ Yes ☐ No

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.

☐ Yes ☐ No

Sign Here

I declare all information on this form is true, correct, and complete to the best of my knowledge and belief.

Signature of Applicant	**Date**	**Daytime Phone**

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

Form CR-HESS Instructions

Who is Eligible?

You may be eligible for a market value exclusion of up to $300,000 if either of the following apply:

- You are the surviving spouse of a United States military veteran with 100% and permanent service-connected disability or you have been awarded dependency and indemnity compensation.
- 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 veteran with a 100% and permanent disability rating or a service member who died while serving in active duty.

Homestead Property

This application is not 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

Mail the completed application with all required documentation to your county assessor by December 31 of the current year to be eligible for the exclusion in the next payable tax year (except for some manufactured homes that are taxed in the same year they are assessed).

You will continue to receive the benefit until you remarry. The exclusion may be transferred to a property aside from the veteran's original homestead once under certain conditions.

Required Attachments

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

Use of Information

We use the information on this form to properly identify you and determine if you qualify for this market value exclusion. Your Social Security or Individual Tax Identification number is required. If you do not provide the required information, your application will be denied.

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 can assist you with properly filling out this form. Information may be found on the Department of Revenue’s website at www.revenue.state.mn.us.