IOWA Property Tax

# Military Service Property Tax Exemption

Iowa Code chapter 426A and Iowa Administrative Code rule 701—110.2

This application must be filed or postmarked to your city or county assessor on or before July 1. An application received after July 1 will be considered an application for the following year. Once filed, the claim for exemption is applicable to subsequent years and no further filing shall be required provided the claimant or the claimant's spouse owns the property on July 1 of each year. Contact information for all assessors can be found at the Iowa State Association of Assessors website: iowa-assessors.org.

**Print applicant information**

Name: L & C RENTAL PROPERTIES LLC

Phone: _____ Email: _____

Property owner name: L & C RENTAL PROPERTIES LL( Veteran name: L & C RENTAL PROPERTIES LL(

Address: 3043 LEONARD ST NE, CEDAR RAPIDS, IA 52402-0000

Property claimed for exemption: Jurisdiction: Cedar Rapids City Parcel number: 14103-77013-00000

Legal description (Attach additional pages if necessary): LANDS W 64' N 60'S 1AC N 2AC W 4AC E 1/2 NE SE SW 10-83-7 & N 60' E 19' S 165.8' LOT A AP 356 STR/LB

**Status – Check one: I am an honorably separated, retired, furloughed to a reserve placed on inactive status, or discharged veteran, and:**

☐ Resident of this state who is a former member of the Armed Forces who served for a minimum of 18 months and who was discharged under honorable conditions, or who served fewer than 18 months and was honorably discharged because of a service-related injury.

☐ Former member who was discharged under honorable conditions, or member who is currently serving, of the Reserve Forces or Iowa National Guard who has served at least 20 years.

☐ Member of the Reserve Forces or Iowa National Guard who was activated for federal duty, excluding training, for a minimum of 90 days, and was discharged under honorable conditions or was retired under Title 10 of the United States Code.

☐ Former member of the Armed Forces, whose enlistment would have occurred during the Korean Conflict but chose to serve five years in the Reserve Forces and was discharged under honorable conditions.

☐ Resident of this state who served in the Armed Forces of the United States in an eligible service period under Iowa Code section 35.1(2)(a) and was discharged under honorable conditions (see instructions).

☐ Former member of the active, oceangoing merchant marines who served during World War II at any time between December 7, 1941, and December 31, 1946, both dates inclusive, who were discharged under honorable conditions.

☐ Former member of the women's air force service pilots and other persons who have been conferred veterans status based on their civilian duties during World War II in accordance with federal Pub. L. No. 95-202, 38 U.S.C. section 106.

Related to a qualified veteran as (see instructions):

Spouse ☐ Unmarried widow(er) ☐ Minor child ☐ Widowed parent ☐

**Military record**

My military service record is recorded in volume _____, page _____ , in _____ county.

I entered the service on _____ , and I was released on_____

I, the undersigned, declare under penalties of perjury or false certificate, that:

- I am a resident of and domiciled in the State of Iowa.
- I am the equitable or legal owner of the property upon which I claim the exemption and this is the only claim I make in this state.
- If the property is owned by a family farm corporation, I am a shareholder of that corporation and I occupy the property.
- I have examined this application, and, to the best of my knowledge and belief, it is true, correct, and complete.

_____

Signature of claimant or qualified designee Date

**Written notification must be given to the assessor upon conveyance of this property.**

## ASSESSOR USE ONLY

Assessor or authorized representative:

I recommend that the application be: Allowed: ☐ Disallowed: ☐

If the assessor recommends disallowance, provide reasons for the recommendation below:

_____

_____

_____

Signature: _____ Date: _____

**Board of Supervisors:**

Allowed: ☐ Disallowed: ☐

Signature: _____ Date: _____

**Who is eligible?**
An honorably separated, retired, furloughed to a reserve, placed on inactive status, or discharged veteran, as shown below, or as defined in the status section on page 1 of this form.

Per Iowa Code section 35.1(2)(a) “veteran” means any of the following:

a. A resident of this state who served in the armed forces of the United States at any time during the following dates and who was discharged under honorable conditions:

1) World War I from April 6, 1917, through November 11, 1918.
2) Occupation of Germany from November 12, 1918, through July 11, 1923.
3) American expeditionary forces in Siberia from November 12, 1918, through April 30, 1920.
4) Second Haitian suppression of insurrections from 1919 through 1920.
5) Second Nicaragua campaign with marines or navy in Nicaragua or on combatant ships from 1926 through 1933.
6) Yangtze service with navy and marines in Shanghai or in the Yangtze valley from 1926 through 1927 and 1930 through 1932.
7) China service with navy and marines from 1937 through 1939.
8) World War II from December 7, 1941, through December 31, 1946.
9) Korean Conflict from June 25, 1950, through January 31, 1955.
10) Vietnam Conflict from February 28, 1961, through May 7, 1975.
11) Lebanon or Grenada service from August 24, 1982, through July 31, 1984.
12) Panama service from December 20, 1989, through January 31, 1990.
13) Persian Gulf Conflict from August 2, 1990, through the date the president or the Congress of the United States declares a cessation of hostilities. However, if the United States Congress enacts a date different from August 2, 1990, as the beginning of the Persian Gulf Conflict for purposes of determining whether a veteran is entitled to receive military benefits as a veteran of the Persian Gulf Conflict, that date shall be substituted for August 2, 1990.

"Veteran" also means members or former members of the armed forces as described under Iowa Code section 35.1(2)(b).

**Exemptions to relatives**
In the case a qualifying veteran does not claim the exemption, the exemption is allowed in the name of the qualifying veteran to any one of the following persons:

The spouse, or surviving spouse remaining unmarried, of a veteran, as defined in Iowa Code chapter 426A or in section 35.1(2)(a) or (b), where they are living together or were living together at the time of the death of the veteran.

The parent whose spouse is deceased and who remains unmarried, of a veteran, as defined in Iowa Code chapter 426A or in section 35.1(2)(a) or (b), whether living or deceased, where the parent is, or was at the time of death of the veteran, dependent on the veteran for support.

The minor child, or children owning property as tenants in common, of a deceased veteran, as defined in Iowa Code Chapter 426A or in section 35.1(2)(a) or (b).

**Proof of veteran status for certain veterans**
A veteran claiming the exemption and qualifying under section 35.1(2)(b)(6) or (7), shall submit the veteran's retirement points accounting statement issued by the armed forces of the United States, the state adjutant general, or the adjutant general of any other state, to confirm that the person has completed twenty years of service with the reserve forces or the national guard.

**Under honorable conditions**
For purposes of benefits granted under Iowa Code chapter 426A, “under honorable conditions” means that the character of an enlisted member’s discharge from the armed forces of the United States, the reserve forces of the United States, the Iowa national guard, or the merchant marines was “honorable” or “general (under honorable conditions).” “Under honorable conditions” does not include any other character of discharge including but not limited to: (1) Under other than honorable conditions; (2) Dishonorable; (3) Bad conduct; (4) Uncharacterized; or (5) A similar expression indicating that the discharge or release was not under honorable circumstances.