

### **Military Service Property Tax Exemption**

lowa 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 lowa State Association of Assessors website: iowa-assessors.org.

Print applicant information

		iit appiioant iinoimat				
Name:						
Phone:						
Property owner name:		Veteran name:				
Address:						
Property claimed for exemption: J	urisdiction:	Pa	arcel number:			
Legal description (Attach addition	al pages if necessar	y):				
Status – Check one: I am an h discharged veteran, and:	onorably separated	d, retired, furloughed	to a reserve placed on inc	active status, o		
☐ Resident of this state who is a was discharged under honorable of a service-related injury.						
□ Former member who was disc Forces or Iowa National Guard wh	•		mber who is currently serving	g, of the Reserve		
☐ Member of the Reserve Force minimum of 90 days, and was di Code.						
☐ Former member of the Armed serve five years in the Reserve Fo				nflict but chose to		
□ Resident of this state who serve section 35.1(2)(a) and was discha			•	under Iowa Code		
☐ Former member of the active, December 7, 1941, and Decembe						
$\square$ Former member of the womer based on their civilian duties durir						
Related to a qualified veteran as ( Spouse □ Unmari	see instructions): ied widow(er) □	Minor child □	Widowed parent □			
Military record						
My military service record is recor						
l entered the service on						
<ul><li>make in this state.</li><li>If the property is owned b property.</li></ul>	niciled in the State of lowner of the property a family farm corporate.	of Iowa. rty upon which I claim pration, I am a shareho	the exemption and this is the older of that corporation and I and belief, it is true, correct, a	occupy the		
Signature of claimant or c	ualified designee		Date			

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

## Military Property Tax Exemption, page 2

# **ASSESSOR USE ONLY**

Assessor or authorized repre	sentative:						
I recommend that the application be:		Allowed: □	Disallov	Disallowed: □			
If the assessor recommends disallowance, provide reasons for the recommendation below:							
Signature:			Date:				
Board of Supervisors:							
Allowed: □	Disallowe	ed: □					
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.

#### **Military Property Tax Exemption Instructions**

"Veteran" also means members or former members of the armed forces as described under lowa 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 lowa 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 quard.

#### **Under honorable conditions**

For purposes of benefits granted under lowa chapter 426A, "under honorable Code 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) conduct: Bad (4) Uncharacterized; or (5) A similar expression indicating that the discharge or release was not under honorable circumstances.