

Military Exemption

I served in the military. Am I eligible for the Military Service Property Tax Exemption?

It depends on the circumstances of your military service. There are a number of ways that one may be eligible. In 2005 and 2006, there were some changes to the eligibility requirements for this exemption. The requirements are listed below.

426A.11 MILITARY SERVICE -- EXEMPTIONS.

The following exemptions from taxation shall be allowed:

1. The property, not to exceed two thousand seven hundred seventy-eight dollars in taxable value of any veteran, as defined in section 35.1, of the First World War.
2. The property, not to exceed one thousand eight hundred fifty-two dollars in taxable value of an honorably separated, retired, furloughed to a reserve, placed on inactive status, or discharged veteran, as defined in section 35.1.
3. Where the word "veteran" appears in this chapter, it includes, without limitation, the members of the United States air force, merchant marine, and coast guard.
4. For purposes of this chapter, unless the context otherwise requires, "veteran" also means a resident of this state who is a former member of the armed forces of the United States and who served for a minimum aggregate of eighteen months and who was discharged under honorable conditions. However, "veteran" also means a resident of this state who is a former member of the armed forces of the United States and who, after serving fewer than eighteen months, was honorably discharged because of a service-related injury sustained by the veteran.
5. For the purpose of determining a military tax exemption under this section, property includes a manufactured or mobile home as defined in section 435.1.

35.1 DEFINITIONS.

As used in this chapter and chapters 35A through 35D:

1. "Department" means the Iowa department of veterans affairs created in section 35A.4.
2. a. "Veteran" means 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.

b. "Veteran" includes the following persons:

- (1) Former members of the reserve forces of the United States who served at least twenty years in the reserve forces and who were discharged under honorable conditions. However, a member of the reserve forces of the United States who completed a minimum aggregate of ninety days of active federal service, other than training, and was discharged under honorable conditions, or was retired under Title X of the United States Code shall be included as a veteran.
- (2) Former members of the Iowa national guard who served at least twenty years in the Iowa national guard and who were discharged under honorable conditions. However, a member of the Iowa national guard who was activated for federal duty, other than training, for a minimum aggregate of ninety days, and was discharged under honorable conditions or was retired under Title X of the United States Code shall be included as a veteran.
- (3) Former members 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.
- (4) Former members 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. § 106.
- (5) Former members of the armed forces of the United States if any portion of their term of enlistment would have occurred within the time period specified in paragraph "a", subparagraph (9), but who instead opted to serve five years in the reserve forces of the United States, as allowed by federal law, and who were discharged under honorable conditions.
- (6) Members of the reserve forces of the United States who have served at least twenty years in the reserve forces and who continue to serve in the reserve forces.
- (7) Members of the Iowa national guard who have served at least twenty years in the Iowa national guard and who continue to serve in the Iowa national guard.

So, now you're asking, what does this mean to me? How do I determine if I could qualify or if I am still eligible? If you were previously eligible and are receiving the exemption, you are still eligible and will continue to receive the exemption. This did not change.

If you served on active duty in the armed forces during any of the time periods in 2(a), you would be eligible if you were honorably discharged. There is no restriction on amount of service. Your discharge (DD214) would need to be recorded.

If you did not serve during these designated dates, you could still be eligible if you were on active duty in the armed forces for at least eighteen months and were honorably discharged. If you served less than eighteen months, but discharged due to service related injury, you would also be eligible. You would need to record your discharge (DD214) to confirm your eligibility.

If you have served in the Iowa National Guard or reserve forces, you could be eligible for tax exemption based on a couple of circumstances. One is if you have served at least twenty years and are either, honorably discharged or continue to serve. You would need to record your veteran's retirement points accounting statement to confirm your eligibility.

You may also qualify as a reserve or National Guard member if you were activated for federal duty, other than training, for a minimum aggregate of 90 days, and was discharged under honorable conditions. You would need to record your discharge to confirm eligibility.

You may also contact our office 641-828 - 2215, or stop in, to discuss the possibilities. I would recommend that you record your discharge or accounting statement, and sign the application for exemption. Once we have the necessary papers, the determination of your eligibility can be made.

The above information only applies to the military service property tax exemption. If you have other questions concerning other veteran's benefits, please contact Michael Kuhn, Marion County Veteran's Affairs Director, 641-828-2201.