

# Military Service Tax Exemption

There is a tax exemption for qualified military veterans who own property in, and are a domiciled resident of Iowa. (Iowa Code 426A) To be eligible for the military service tax exemption, an individual must be:

- Honorably discharged veteran who served in an eligible service period.
- Honorably discharged veteran, who served anytime for a minimum of 18 months, or for fewer than 18 months because of a service-related injury.
- Former member, or member who is currently serving, of Reserve Forces or Iowa National Guard who has served at least 20 years.
- Member of Reserve Forces or Iowa National Guard who was activated for federal duty, not including training, for a minimum of 90 days.
- Former member, of the Armed Forces, whose enlistment would have occurred during the Korean Conflict but chose to serve 5 years in the Reserve Forces.

The amount of the exemption in taxable value is \$2,778 for WWI and \$1,852 for all other qualified periods. It is the responsibility of each qualified person to make application with the county assessor. Prove of service (DD214 discharge papers) must be recorded in the appropriate county. Application is to be made prior to July 1 of the claim year.

## Eligible Service Periods:

| War  | Dates                                |
|--|--------------------------------------|
| World War I                                  | April 6, 1917 - November 11, 1918    |
| American Expeditionary Forces in Siberia     | November 12, 1918 - April 30, 1920   |
| Army Occupation of Germany                   | November 12, 1918 - July 11, 1923    |
| Second Haitian Suppressions of Insurrections | 1919 - 1920                          |
| Second Nicaraguan Campaign                   | August 27, 1926 - January 2, 1933    |
| Yangtze service in Shanghai/Yangtze Valley   | 1926 - 1927 and 1930 - 1932          |
| Navy & Marine Operations in China            | August 11, 1937 - July 1939          |
| World War II                                 | December 7, 1941 - December 31, 1946 |
| Korean Conflict                              | June 25, 1950 - January 31, 1955     |
| Vietnam Conflict                             | February 28, 1961 - May 7, 1975      |
| Lebanon/Granada                              | August 24, 1982 - July 31, 1984      |
| Panama                                       | December 20, 1989 - January 31, 1990 |
| Persian Gulf War                             | August 2, 1990 - Still open.         |