

Military Service Tax Exemption

Iowa residents who meet one of the following service requirements are eligible for the exemption:

1. Honorably discharge veteran who served for a minimum aggregate of eighteen months.
2. Honorably discharge veteran who served fewer than eighteen months because of a service related injury.
3. Honorably discharged former member of Reserve Forces or Iowa National Guard who served at least 20 years.
4. Member of Reserve Forces or Iowa National Guard who have served at least 20 years and continue to serve.
5. Honorably discharged former member of the Armed Forces if any portion of their term of enlistment would have occurred within the Korean Conflict but who opted to serve 5 years in the reserve forces as allowed by Federal law.
6. Honorably discharged veteran who served in an eligible service period per Iowa Code Chapter 35.

Iowa Code Chapter 35

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 State declares a cessation of hostilities.

Application must be made with the Assessor on or before July 1 of the year the exemption is first claimed. The military certificate of satisfactory service, order transferring to inactive status, reserve, retirement, order of separation from service or honorable discharge must be recorded in the office of the county recorder.

PLEASE NOTE: DISCHARGE NEEDS TO BE RECORDED IN LOUISA COUNTY

If you previously qualified and are already receiving this credit, there's no need to reapply. Any question, please contact the County Assessor's office at 523-6111