

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 the purpose of determining a military tax exemption under this section, property includes a manufactured or mobile home as defined in section 435.1.

[C97, § 1304; S13, SS15, § 1304; C24, 27, 31, 35, 39, § **6946**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 427.3; 82 Acts, ch 1063, § 1]

83 Acts, ch 101, § 87; 84 Acts, ch 1219, § 32; 88 Acts, ch 1151, § 9, 10; 88 Acts, ch 1243, § 10; 89 Acts, ch 296, §45; 91 Acts, ch 199, §5; 94 Acts, ch 1173, §35; 99 Acts, ch 151, §88, 89; 99 Acts, ch 180, §18

CS99, §426A.11

2001 Acts, ch 153, §15; 2001 Acts, ch 176, §80; 2002 Acts, ch 1151, §18

Footnotes

Cooperative apartments, see § 499A.14

For requirements relating to state funding of military service exemptions, see §25B.7