

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 World War I.

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, subsection 2](#), paragraph “a” or “b”.

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](#).

[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](#); [2005 Acts, ch 115, §32, 40, 41](#); [2006 Acts, ch 1111, §1, 3](#); [2009 Acts, ch 164, §3, 7](#); [2013 Acts, ch 30, §97](#); [2013 Acts, ch 140, §66](#); [2014 Acts, ch 1026, §91](#)

Subsections 1 and 2 amended