

**426A.12 Exemptions to relatives.**

1. In case any person in the foregoing classifications does not claim the exemption from taxation, it shall be allowed in the name of the person to the same extent on the property of any one of the following persons in the order named:

a. The spouse, or surviving spouse remaining unmarried, of a veteran, as defined in [this chapter](#) or in [section 35.1, subsection 2](#), paragraph “a” or “b”, where they are living together or were living together at the time of the death of the veteran.

b. The parent whose spouse is deceased and who remains unmarried, of a veteran, as defined in [this chapter](#) or in [section 35.1, subsection 2](#), paragraph “a” or “b”, whether living or deceased, where the parent is, or was at the time of death of the veteran, dependent on the veteran for support.

c. The minor child, or children owning property as tenants in common, of a deceased veteran, as defined in [this chapter](#) or in [section 35.1, subsection 2](#), paragraph “a” or “b”.

2. No more than one tax exemption shall be allowed under [this section](#) or [section 426A.11](#) in the name of a veteran, as defined in [this chapter](#) or in [section 35.1, subsection 2](#), paragraph “a” or “b”.

[C97, §1304; S13, SS15, §1304; C24, 27, 31, 35, 39, §6946; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §427.4]

[99 Acts, ch 151, §88, 89; 99 Acts, ch 180, §19](#)

[CS99, §426A.12](#)

[2005 Acts, ch 115, §33, 40, 41; 2009 Acts, ch 164, §4, 7](#)

Referred to in [§331.512, §420.207, §426A.15](#)