

**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

Referred to in §331.512, 331.608, 420.207, 425.11, 426A.12, 426A.13, 426A.15, 435.26