

**House File 2421 - Introduced**

HOUSE FILE 2421  
BY COMMITTEE ON VETERANS  
AFFAIRS

(SUCCESSOR TO HSB 597)

**A BILL FOR**

1 An Act relating to the approval procedures for claims for  
2 the military service property tax exemption and including  
3 applicability provisions.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 426A.13, subsection 2, Code 2020, is  
2 amended to read as follows:

3 2. The person shall file with the appropriate assessor  
4 on forms obtained from the assessor the claim for exemption  
5 for the year for which the person is first claiming the  
6 exemption. The claim shall be filed not later than July 1 of  
7 the year for which the person is claiming the exemption. The  
8 claim shall set out the fact that the person is a resident of  
9 and domiciled in the state of Iowa, and a person within the  
10 terms of [section 426A.11](#), and shall give the volume and page  
11 on which the certificate of satisfactory service, order of  
12 separation, retirement, furlough to reserve, inactive status,  
13 or honorable discharge or certified copy thereof is recorded  
14 in the office of the county recorder to be verified by the  
15 executive director or administrator recognized as a county  
16 veteran service officer under section 35B.6 prior to approval  
17 of the claim, and may include the designation of the property  
18 from which the exemption is to be made, and shall further  
19 state that the claimant is the equitable or legal owner of the  
20 property designated or if the property is owned by a family  
21 farm corporation, that the person is a shareholder of that  
22 corporation and that the person occupies the property. In the  
23 case of a person claiming the exemption as a veteran described  
24 in [section 35.1, subsection 2](#), paragraph "b", subparagraph (6)  
25 or (7), the person shall file the statement required by section  
26 35.2.

27 Sec. 2. APPLICABILITY. This Act applies to claims for  
28 military service property tax exemptions filed for assessment  
29 years beginning on or after January 1, 2021.

30 EXPLANATION

31 The inclusion of this explanation does not constitute agreement with  
32 the explanation's substance by the members of the general assembly.

33 Code section 426A.13 establishes the contents of the claim  
34 for a military service property tax exemption to be filed  
35 with the appropriate local assessor. Part of the information

H.F. 2421

1 required for each claim includes the volume and page on which  
2 the certificate of satisfactory service, order of separation,  
3 retirement, furlough to reserve, inactive status, or honorable  
4 discharge or certified copy thereof is recorded in the office  
5 of the county recorder. This bill requires such information  
6 recorded in the office of the county recorder to be verified by  
7 the county commission of veteran affairs executive director or  
8 administrator recognized as a county veteran service officer  
9 prior to approval of the claim for the exemption.

10 The bill applies to claims for military service property tax  
11 exemptions filed for assessment years beginning on or after  
12 January 1, 2021.