

## Military Service Tax Exemption

Any property owner who has been involved in full-time active duty during a war or conflict, has been honorably discharged and lives in Iowa qualifies for a military exemption. The applicable times of either a war or conflict are spelled out in Section 427.3 of the Code of Iowa. Though the wars date back to 1846, the ones generally in use now are for World War I through the Viet Nam conflict. The amount of the exemption in taxable value for the most often used exemptions is \$2,778 for WWI and \$1,852 for any others after that.

It is the responsibility of each person who qualifies for and wishes to receive a military exemption, to make application with the city or county assessor and also have their discharge papers (DD214) recorded in the appropriate county. Application is to be made prior to July 1 of the claim year.

National guardsmen and reserves are not eligible for the exemption if their only active duty was for training purposes. On some rare occasions there were guardsmen and reserves who were called into active duty other than training. In these cases the person is eligible for the exemption. See Code of Iowa Chapter 426A..

War	Dates	Exemption Amount
World War I	April 6, 1917 - November 11, 1918	\$2,778.00
World War II	December 7, 1941 - December 31, 1946	\$1,852.00
Army Occupation of Germany	November 12, 1918 - July 11, 1923	\$1,852.00
American Expeditionary Forces in Siberia	November 12, 1918 - April 30, 1920	\$1,852.00
Second Nicaraguan Campaign with the Navy or Marines in Nicaragua	August 27, 1926 - January 2, 1933	\$1,852.00
Marines & several war ships ordered to Nicaragua	January 6, 1927 - 1933	\$1,852.00
Second Haitian Suppressions of Insurrections	1919 - 1920	\$1,852.00
Navy & Marine Operations in China	August 11, 1937 - July 1939	\$1,852.00
Yangtze service with Navy & Marines in Shanghai or in Yangtze Valley	1926 - 1927 and 1930 - 1932	\$1,852.00
Korean Conflict	June 25, 1950 - January 31, 1955	\$1,852.00
Vietnam Conflict	February 28, 1961 - May 7, 1975	\$1,852.00
Persian Gulf War	November 12, 1918 - July 11, 1923	\$1,852.00
Lebanon/Granada	August 24, 1982 - July 31, 1984	\$1,852.00
Panama	December 20, 1989 - January 31, 1990	\$1,852.00
Womens Air Corp. during WWII	December 7, 1941 - December 31, 1946	\$1,852.00
Anyone who served in the National Guard or Reserves for 20 years after January 28, 1973, and is now retired/discharged.		\$1,852.00