

Iowa Code section 425.15 and Iowa Administrative Code rule 701—80.1(3)

This application must be filed with your city or county assessor by July 1 of the assessment year. Upon the filing and allowance of the claim, the claim is allowed on that homestead for successive years without further filing as long as the person continues to qualify for the homestead credit and continues to qualify for the Disabled Veteran Tax Credit under Iowa Code section 425.15. Contact information for all assessors can be found at the Iowa State Association of Assessors website: [Iowa-Assessors.org](http://Iowa-Assessors.org).

**Applicant Contact Information – Please Print**

Name: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Jurisdiction: \_\_\_\_\_ Taxing District: \_\_\_\_\_

I, \_\_\_\_\_, swear or affirm that I am the owner of the following homestead property described legally as: \_\_\_\_\_

Address: \_\_\_\_\_

Select one eligibility requirement below and attach a copy of the letter from U.S. Department of Veteran Affairs indicating applicant meets eligibility requirements pursuant to Iowa Code section 425.15. Additionally, attach a DD-214 or an equivalent document indicating the applicant's type of separation and character of service.

- I am a veteran of any of the military forces of the United States who acquired the property under 38 U.S.C section 21.801, section 21.802, prior to August 6, 1991, or 38 U.S.C section 2101, section 2102. ....
- I am a veteran as defined in Iowa Code section 35.1.  Select one of the two boxes below:
  - And I have a permanent service-connected disability rating of 100%. ....
  - And I have a permanent and total disability rating based on individual unemployability paid at the 100% disability rate. ....
- I am a former member of the National Guard of any state who otherwise meets the service requirements of Iowa Code section 35.1 subsection 2, paragraph "b", subsection (2) or (7), with a service-connected disability rating of one hundred percent.  Select one of the two boxes below:
  - And I have a permanent service-connected disability rating of 100%. ....
  - And I have a permanent and total disability rating based on individual unemployability paid at the 100% disability rate. ....
- I am a surviving spouse or child who is receiving dependency and indemnity compensation (DIC) pursuant to 38 U.S.C section 1301 et seq. ....

Date property was acquired: \_\_\_\_\_ Method acquired: Deed:  Contract:  Other: \_\_\_\_\_

I certify that a smoke detector meeting the requirement of Iowa Code section 100.18

Check one: has been installed  or will be installed within thirty days of the filing of this application.

I have not and will not claim during this calendar year, a military service tax exemption on any property located in Iowa. Any person making a false claim for credit or any persons who together act with fraudulent intent to obtain this credit shall be guilty of a fraudulent practice.

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this application, and, to the best of my knowledge and belief, it is true, correct, and complete.

Applicant Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Written notification must be provided to the assessor if the circumstances change and result in a taxpayer being ineligible for the credit, or conveyance of this property, or its discontinued use as your homestead.

Assessor Use Only: I recommend that this application be allowed  disallowed  Date: \_\_\_\_\_

Parcel #: \_\_\_\_\_ Assessor or Authorized Representative: \_\_\_\_\_

Board of Supervisors Use Only: Credit Allowed:  Disallowed:

Representative of the Board of Supervisors: \_\_\_\_\_ Date: \_\_\_\_\_

**FACT SHEET**

I am 100% Service-Related Disabled; do I qualify?

If your disability is permanent 100% service-related disability, you qualify.

I am paid at the 100% disability rate based on my IU Rating. Am I eligible?

If your disability is permanent and total, you are eligible.

What do I need to provide to get the tax credit?

Provide this application, a DD214 form, and a current Benefits Paid letter issued within 12 months of your application date. To protect your privacy, do not send any personal health information.

Where do I go to get a Benefits Paid letter?

The Benefits Paid letter must come from the federal VA. Visit with your local VA office to help get the process started, or call 800-827-1000.

When are applications due?

Applications are due to your local assessor by July 1 of the assessment year.

How many tax credits may I receive?

As a Veteran, you are entitled to one Disabled Veteran Homestead Tax Credit in the state of Iowa.

Do I have to reapply every year?

Reapplication is not required. Upon the filing and allowance of the claim, the claim is allowed on the homestead for successive years without further filing, as long as the property is legally or equitably owned by someone who falls under one of the four categories of 'owner' listed in Iowa Code section 425.15, and used as a homestead by that person on July 1 of each of those successive years.

Is there a limit on the value of the homestead?

There is no limit to the amount of exemption but it may only encompass one property that is less than 40 acres in a rural area or less than 1/2 acre in an urban area.

If I am in a care facility, can I still get the credit?

If the home is still in your name, refer to Iowa Code Section 425.11(1) to determine if the credit will continue.

If I die, can my spouse still get the credit?

A surviving spouse of a qualified veteran may continue to receive the credit already granted to the homestead until the spouse changes homesteads or remarries.

If the surviving spouse changes homesteads, or the homestead did not receive the credit during the qualified veteran's life, the surviving spouse will need to provide a current DIC (Dependency and Indemnity Compensation) or CPD (Compensation and Pension Death) letter to receive the tax credit. A surviving spouse who receives DIC payments is eligible for the credit even upon remarriage.