

Instructions for Disabled Veteran Application

You must print, sign and mail this application to:

Johnson County Assessor
913 S Dubuque St.
Iowa City IA 52240

- The Disabled Veteran Credit is available to all homeowners who own and occupy the residence.
- Fill in all yellow highlighted areas. This information can be typed in before printing.
- Print two copies of the completed form. Keep one copy for your records. Sign, date and mail the other copy to address above. ***This application cannot be electronically submitted in any way.***
- This application needs Adobe Reader in order to print correctly. If you are using an older version of Adobe Reader, you may download now to get a free updated version from: www.adobe.com/products/acrobat/readstep2.html
- A verification notice will be sent after we receive the application.
- The deadline for receiving this credit on the following tax year is July 1st of every year. Example: If the application is signed by July 1st, 2010 the credit will apply to taxes payable September 2011-March 2012.
- For parcel number and information regarding your property, please visit our website at: www.johnson-ia-assessor.org or call 319-356-6078.
- Please edit/update any information that is not correct.



Application for Disabled Veteran Homestead Tax Credit

Iowa Code Section 425.15

This form must be filed with your 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 qualifies for the homestead credit and qualifies as one of the four categories of 'owner' under Iowa Code section 425.15.

Iowa assessors' addresses can be found at the **Iowa State Association of Assessors website**.

Applicant Contact Information

PLEASE PRINT

Name: _____ Phone Number _____

Title: _____ eMail: _____

Jurisdiction: _____ Taxing District: _____

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

Address: _____

Check one 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.

- I am a veteran who acquired the property under the provision of United States code 38 U.S.C §21.801, §21.802 OR 38 U.S.C §2101, §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 §1301 et seg.

I have not and will not claim during this calendar year, a military service tax exemption on any property located in Iowa.

Note: 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.

Date property was acquired: _____ Method acquired: Deed Contract Other _____
(Explain)

Applicant's Signature: _____ Date: _____

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

has been installed **OR** will be installed within thirty days of the filing of this application.

Signed: _____ Date: _____

Written notification must be provided to the assessor if the circumstances change which would 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

Signed: _____ Date: _____

Assessor (or authorized representative)

Parcel Number: _____

Board of Supervisors Use Only

Credit Allowed Disallowed

Signed: _____ Date: _____

Representative of the Board of Supervisors



Application for Disabled Veteran Homestead Tax Credit

Iowa Code Section 425.15

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, or go to your e-benefits account online.
- 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. IDR 54-049b (07/06/16)