Homestead Tax Exemption

Iowa Code chapter 425 and Iowa Administrative Code rule 701—110.1

This application must be filed or postmarked to your city or county assessor on or before July 1 of the year in which the exemption is first claimed. Contact information for all assessors can be found at the Iowa State Association of Assessors website: iowa-assessors.org. Upon 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 exemption. A claim filed after July 1 of the year for which the person is claiming exemption shall be considered a claim filed for the following year.

Beginning with assessment year 2026, the homestead credit has been replaced with a homestead exemption of 10% of the taxable value of the homestead (minimum 5,500, maximum 20,000 of taxable value, adjusted annually for inflation). A claim timely filed by July 1 of the assessment year will apply to taxes due and payable in September of the following calendar year and March of the next proceeding calendar year. For example, a claim filed by July 1, 2026 will apply to the taxable value for assessment year 2026 and taxes due and payable in September of 2027 and March 2028. For more information, visit revenue.iowa.gov.

Print property information

Parcel number: _____

Owner #1: _____ Owner birth date*: _____ / _____ /_____

Owner #2: _____ Owner birth date*: _____ / _____ /_____

*Claimants aged 65 years or older are eligible for an additional exemption of 6,500 of taxable value.

Property location address: _____

City: _____ State: _____ ZIP: _____

Property owner mailing address: _____

City: _____ State: _____ ZIP: _____

County: _____ Number of acres: _____

Phone: _____ Email: _____

Type of ownership (check one): ☐ Deed ☐ Contract ☐ Inheritance ☐ Other: _____

Evidence of ownership on file in book/page or instrument number: _____

I began to occupy this homestead on this date: _____ and will occupy the dwelling house, in good faith, on July 1 and for at least six months during that calendar year, or I am confined in a nursing home, extended-care facility, or hospital and the homestead is maintained and not leased or rented, or I am on active duty in the military.

I declare residency in Iowa for purposes of income taxation and that no other application for homestead credit or exemption has been filed on other property.

Previous address: _____

City: _____ State: _____ ZIP: _____

Do you still own the previous address?

☐ Yes ☐ No If Yes, is the property: ☐ for sale or ☐ for rent?

Was this property part of a distribution made pursuant to Iowa Code chapter 598 (Dissolution of Marriage)?

☐ Yes ☐ No

I certify that a smoke detector or smoke detectors meeting the requirements of Iowa Code section 10A.518 and Iowa Administrative Code rule 661—201.15:

☐ has been installed or ☐ will be installed within 30 days of filing this application

This homestead contains a fuel-fired heater or appliance, a fireplace, or an attached garage:

☐ Yes ☐ No

If Yes, I certify that a carbon monoxide alarm meeting the requirements of Iowa Code section 10A.518:

☐ has been installed or ☐ will be installed within 30 days of filing this application

An eligible owner was 65 years old or older on or before January 1 of the year of this application and is claiming the homestead exemption.

☐ Yes ☐ No

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.

Signature: _____ Date: _____

This form must be filed with your local assessor. Written notification must be given to the assessor upon conveyance of this property or its discontinued use as your homestead.

ASSESSOR USE ONLY

Assessor or authorized representative:

Parcel number: _____

I recommend the application for the 10% homestead exemption under Iowa Code section 425.1A(1A) be: ☐ Allowed ☐ Disallowed

Is the claimant 65 years of age or older by January 1 of the assessment year and eligible to claim the homestead exemption under Iowa Code section 425.1A(1) at the time of filing? ☐ Yes ☐ No

If the assessor recommends disallowance, provide reasons for the recommendation below:

_____

_____

Signature: _____ Date: _____

Board of supervisors: ☐ Allowed ☐ Disallowed

Signature: _____ Date: _____