

Iowa Exemption and Credit List

This list is not all inclusive, it is the property owner's responsibility to seek out information regarding credits and exemptions relating to valuation and/or property taxes.

Exemption/Credit	File By	Filing Location	Code Section
Click on Exemption below to view description and requirements			
Iowa Barn and One-Room School House Property Exemption	February 1	Assessor's Office	427.1(31-32)
Disabled and Senior Citizens Property Tax Credit/Rent Reimbursement	June 1	Treasurer's Office	
Disabled Veteran's Homestead Credit	July 1	Assessor's Office	425.15
Family Farm Land Credit	November 1	Assessor's Office	425A.4
Forest and Fruit Tree Reservations Exemption	February 1	Assessor's Office	427C.3
Geothermal Heating and Cooling System Exemption	February 1	Assessor's Office	427.1(38)
Homestead Credit	July 1	Assessor's Office	
Impoundment Structures Exemption	February 1	Assessor's Office	427.1(20)
Industrial Property, Research-Service Facilities, Warehouses, Distribution Centers and Cattle Facilities Exemption	February 1	Assessor's Office	427B.4
Low-Rent Housing Exemption	February 1	Assessor's Office	427.1(14)
Methane Gas Conversion Property Exemption	February 1	Assessor's Office	427.1(29)
Military Exemption	July 1	Assessor's Office	426A & 35.1
Mobile Home Reduced Tax Rate	June 1	Treasurer's Office	
Native Prairie/Wetlands Exemption	February 1	Assessor's Office	427.1(23)
Natural Conservation and Wildlife Areas Exemption	table In Muscatine County		427.1(22)
Pollution Control and Recycling Exemption	February 1	Assessor's Office	427.1(19)
Religious, Educational and Charitable Property Exemption	February 1	Assessor's Office	427.1(14)
Special Assessment Credit	September 30	Treasurer's Office	
Speculative Shell Buildings Exemption	February 1	Assessor's Office	427.1(27)

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Urban Revitalization Exemption	February 1	Assessor's Office	404.4
Value-Added Agricultural Products Exemption	1 for exemption required.		
Web Search Portal Exemption	February 1	Assessor's Office	427.1(35-36)
Wildlife Habitat Exemption	February 1	Assessor's Office	427.1(24)
Wind Energy Property Exemption	February 1	Assessor's Office	427B.26