

CHAPTER 25
CERTIFICATION OF LAND AS NATIVE PRAIRIE OR WILDLIFE HABITAT
[Prior to 12/31/86, Conservation Commission[290] Ch 25]

571—25.1(427) Purpose. The purpose of this chapter is to define lands that qualify for native prairie and wildlife habitat property tax exemptions and to provide procedures whereby owners may have them certified as such.

[ARC 7902C, IAB 5/1/24, effective 6/5/24]

571—25.2(427) Definitions. Before lands will be certified as either “native prairie” or “wildlife habitat” under Iowa Code section 427.1, they must meet the criteria of the following definitions:

“*Native prairie*” is defined as those lands that have never been cultivated, are unimproved, and are natural or restored grasslands wherein at least 50 percent of the plant canopy is a mixture of grass and forb species that were found originally on Iowa’s prairie lands.

“*Wildlife habitat*” is defined as those parcels of agricultural land of two acres or less, composed of native species having adequate ground cover, that are devoted exclusively for use as habitat for wildlife and are protected from all other economic uses of any kind.

[ARC 7902C, IAB 5/1/24, effective 6/5/24]

571—25.3(427) Restrictions. Lands classified as native prairie or wildlife habitat under this rule shall not be used for economic gain of any type. This includes the storage of equipment, machinery, and crops, or receiving lease or rental payments. There shall not be any buildings, used or unused, on the tax parcel containing the exempted area.

[ARC 7902C, IAB 5/1/24, effective 6/5/24]

571—25.4(427) Maintenance. Maintenance activities, including burning, chemical treatment, or selective brush removal, may be performed on native prairies if approved by the county conservation board or by the department of natural resources in areas not served by a county conservation board. Similar activities, as well as seedings and plantings, may be performed on wildlife habitats if approved by the department of natural resources.

[ARC 7902C, IAB 5/1/24, effective 6/5/24]

571—25.5(427) Certification. In order to have lands certified as native prairie or wildlife habitat, the taxpayer must make an application to the department of natural resources on forms made available by the department. The application shall describe and locate the property to be exempted on a map.

[ARC 7902C, IAB 5/1/24, effective 6/5/24]

571—25.6(427) Decertification. Whenever land certified as natural prairie or as wildlife habitat is used for economic gain or otherwise becomes ineligible for tax-exempt status, the Department shall notify the appropriate assessor.

[ARC 7902C, IAB 5/1/24, effective 6/5/24]

These rules are intended to implement Iowa Code section 427.1.

[Filed 11/5/82, Notice 9/1/82—published 11/24/82, effective 1/1/83]

[Filed without Notice 12/12/86—published 12/31/86, effective 2/4/87]

[Filed ARC 7902C (Notice ARC 7254C, IAB 12/27/23), IAB 5/1/24, effective 6/5/24]