

Sec. 7. Section 633.480, Code 1983, is amended to read as follows:

633.480 CERTIFICATE TO COUNTY AUDITOR AND COUNTY RECORDER FOR TAX PURPOSES WITH ADMINISTRATION. After discharge as provided in section 633.479, the clerk shall issue a certificate under chapter 558 relative to each parcel of real estate described in the final report of the personal representative which has not been sold by the personal representative, and deliver the certificate to the county auditor and the county recorder of the county in which the real estate is situated. The county recorder shall deliver the certificate to the county auditor as provided in section 558.58.

Sec. 8. Section 633.481, Code 1983, is amended to read as follows:

633.481 CERTIFICATE TO COUNTY AUDITOR AND COUNTY RECORDER FOR TAX PURPOSES WITHOUT ADMINISTRATION. ~~Whenever~~ When an inventory or report is filed under section 450.22, without administration of the estate of ~~a~~ the decedent, the clerk shall issue and deliver to the county auditor and the county recorder of the county in which the real estate is situated a ~~like~~ certificate pertaining to each parcel of real estate described in the inventory or report. Any fees for certificates or recording fees required by this section or section 633.480 shall be assessed as costs of administration, but the certificates shall be filed whether fees are paid or not. The county recorder shall deliver the certificates and appropriate fees to the county auditor as provided in section 558.58.

Approved May 8, 1984

CHAPTER 1222

FRUIT-TREE AND FOREST RESERVATIONS

H.F. 2481

AN ACT relating to the taxation, valuation, and qualification of a fruit-tree or forest reservation for property tax purposes.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 161.3, Code 1983, is amended by striking the section and inserting in lieu thereof the following:

161.3 FOREST RESERVATION. A forest reservation shall contain not less than two hundred growing forest trees on each acre. If the area selected is a forest containing the required number of growing forest trees, it shall be accepted as a forest reservation under this chapter provided application is made or on file on or before April 15 of the exemption year. If any buildings are standing on an area selected as a forest reservation under this section or a fruit-tree reservation under section 161.7 one acre of that area shall be excluded from the tax exemption. However, the exclusion of that acre shall not affect the area's meeting the acreage requirement of section 161.2.

Sec. 2. Section 161.7, Code 1983, is amended to read as follows:

161.7 FRUIT-TREE RESERVATION. A fruit-tree reservation shall contain on each acre, at least forty apple trees, or seventy other fruit trees, growing under proper care and annually pruned and sprayed. Such a reservation may be claimed as such a fruit-tree reservation, under this chapter, for a period of eight years after planting provided application is made or on file on or before April 15 of the exemption year.

Sec. 3. Section 161.10, Code 1983, is amended to read as follows:

161.10 RESTRAINT OF LIVESTOCK AND LIMITATION ON USE. Cattle, horses, mules, sheep, goats, and hogs shall not be permitted upon a fruit-tree or forest reservation. Fruit-tree and forest reservations shall not be used for economic gain other than the gain from raising fruit or forest trees.

Sec. 4. Section 161.12, Code 1983, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. The appropriate county conservation board or, in a county without a county conservation board, the assessor shall inspect the area for which an application is filed for a fruit-tree or forest reservation tax exemption before the application is accepted. The application can only be accepted if it meets the criteria established by the state conservation commission to be a fruit-tree or forest reservation. Once the application has been accepted, the area shall continue to receive the tax exemption during each year in which the area is maintained as a fruit-tree or forest reservation without the owner having to refile. If the property is sold or transferred, the buyer or transferee does not have to refile for the tax exemption. The tax exemption shall continue to be granted for the remainder of the eight-year period for fruit-tree reservation and for the following years for forest reservation or until the property no longer qualifies as a fruit-tree or forest reservation. The area may be inspected each year by the county conservation board or, in a county without a county conservation board, the assessor to determine if the area is maintained as a fruit-tree or forest reservation. If the area is not maintained or is used for economic gain other than as a fruit-tree reservation during any year of the eight-year exemption period and any year of the following five years or as a forest reservation during any year for which the exemption is granted and any of the five years following those exemption years, the assessor shall assess the property for taxation at its fair market value as of January 1 of that year and in addition the area shall be subject to a recapture tax. However, the area shall not be subject to the recapture tax if the owner, including one possessing under a contract of sale, and the owner's direct antecedents or descendants have owned the area for more than ten years. The tax shall be computed by multiplying the consolidated levy for each of those years, if any, of the five preceding years for which the area received the exemption for fruit-tree or forest reservation times the assessed value of the area that would have been taxed but for the tax exemption. This tax shall be entered against the property on the tax list for the current year and shall constitute a lien against the property in the same manner as a lien for property taxes. The tax when collected shall be apportioned in the manner provided for the apportionment of the property taxes for the applicable tax year.

Sec. 5. Section 427.1, subsection 36, unnumbered paragraphs 1 and 2, Code Supplement 1983, are amended to read as follows:

Wetlands, recreational lakes, forest covers, ~~forest reservations~~, rivers and streams, river and stream banks, and open prairies as designated by the board of supervisors of the county in which located. The board of supervisors shall annually designate the real property, not to exceed in the aggregate for the fiscal year beginning July 1, 1983 the greater of one percent of

the acres assessed as agricultural land or three thousand acres in each county, for which this exemption shall apply. For subsequent fiscal years, the limitation on the maximum acreage of real property that may be granted exemptions shall be the limitation for the previous fiscal year, unless the amount of acreage granted exemptions for the previous fiscal year equaled the limitation for that year, then the limitation for the subsequent fiscal year is the limitation for the previous fiscal year plus an increase, not to exceed three hundred acres, of ten percent of that limitation. ~~However, the board of supervisors shall grant a tax exemption to a tract of land if it fulfills the conditions of sections 161.1 to 161.13 for a forest reservation. The acreage granted this exemption for a forest reservation shall not be included within the limitation for the fiscal year for which the exemption is granted.~~ The procedures of this subsection shall be followed for each assessment year to procure an exemption for the fiscal year beginning in the assessment year. The exemption shall be only for the fiscal year for which it is granted, except that an exemption granted for wetlands shall be for three fiscal years. A parcel of property may be granted subsequent exemptions. The exemption shall only be granted for parcels of property of two acres or more.

Application for this exemption shall be filed with the commissioners of the soil conservation district in which the property is located, or if not located in a district, to the board of supervisors, not later than April 15 of the assessment year, on forms provided by the department of revenue. However, in the case of an exemption granted for wetlands an application does not have to be filed for the second and third years of the three-year exemption period. The application shall describe and locate the property to be exempted and have attached to it an aerial photo of that property on which is outlined the boundaries of the property to be exempted. In the case of an open prairie which is or includes a gully area susceptible to severe erosion, an approved erosion control plan must accompany the application. Upon receipt of the application, the commissioners or the board of supervisors, if the property is not located in a soil conservation district, shall certify whether the property is eligible to receive the exemption. The commissioners or board shall not withhold certification of the eligibility of property because of the existence upon the property of an abandoned building or structure which is not used for economic gain. If the commissioners certify that the property is eligible, the application shall be forwarded to the board of supervisors by May 1 of that assessment year with the certification of the eligible acreage. An application must be accompanied by an affidavit signed by the applicant that if an exemption is granted, the property if ~~other than a forest reservation~~ will not be used for economic gain during the assessment year in which the exemption is granted.

Sec. 6. Section 427.1, subsection 36, unnumbered paragraph 5, Code Supplement 1983, is amended to read as follows:

The board of supervisors, ~~except as required for forest reservations~~, does not have to grant tax exemptions under this subsection, grant tax exemptions in the aggregate of the maximum acreage which may be granted exemptions, or grant a tax exemption for the total acreage for which the applicant requested the exemption. Only real property in parcels of two acres or more which is wetlands, recreational lakes, forest cover, ~~forest reservations~~, river and stream, river and stream banks or open prairie and which is utilized for the purposes of providing soil erosion control or wildlife habitat or both, and which is subject to property tax for the fiscal year for which the tax exemption is requested is eligible for the exemption under this subsection. However, in addition to the above, in order for a gully area which is susceptible to severe erosion to be eligible, there must be an erosion control plan for it approved by the commissioners of the soil conservation district in which it is located or the state soil conservation committee if not located in a district. In the case of an exemption for river and stream or river and

stream banks, the exemption shall not be granted unless there is included in the exemption land located at least thirty-three feet from the ordinary high water mark of the river and stream or river and stream banks. Property shall not be denied an exemption because of the existence upon the property of an abandoned building or structure which is not used for economic gain. If the real property is located within a city, the approval of the governing body must be obtained before the real property may be eligible for an exemption. For purposes of this subsection:

Sec. 7. Section 427.1, subsection 36, lettered paragraph e, Code Supplement 1983, is amended by striking the lettered paragraph.

Sec. 8. Section 441.22, Code 1983, is amended to read as follows:

441.22 FOREST AND FRUIT-TREE RESERVATIONS. Forest and fruit-tree reservations fulfilling the conditions of sections 161.1 to 161.13 which are located within the corporate limits of a city and which are not open to public use shall be assessed at market value shall be exempt from taxation. Fruit-tree reservations fulfilling the conditions of sections 161.1 to 161.13 shall be assessed on a taxable valuation of twenty dollars per acre for a period of eight years from the time of planting except that a fruit-tree reservation located within the corporate limits of a city which is not open to public use shall be assessed at market value. In all other cases where trees are planted upon any tract of land, without regard to area, for forest, fruit, shade, or ornamental purposes, or for windbreaks, the assessor shall not increase the valuation of such the property because of such improvements.

Sec. 9. This Act is effective for valuations established for assessment years beginning on or after January 1, 1985.

Approved May 8, 1984

CHAPTER 1223
TAXABLE VALUE OF REPAIRS
H.F. 2444

AN ACT to provide that the taxable value of a building shall not be increased where the dollar amount of normal and necessary repairs to the building does not exceed two thousand five hundred dollars.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 441.21, subsection 9, paragraph a, Code 1983, is amended to read as follows:

a. Any normal and necessary repairs to any a building, not amounting to structural replacements or modification, shall not increase the taxable value of such the building. ~~The provisions of this~~ This paragraph shall apply applies only to repairs of two thousand five hundred dollars or less per building per year.

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