

CHAPTER 1113

PRIORITIES FOR NATURAL AREAS TAX EXEMPTION

H.F. 497

AN ACT relating to procedures for the establishment of priorities for property tax exemptions for wetlands, recreational lakes, forest covers, rivers and streams, river and stream banks, and open prairies.

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

Section 1. Section 427.1, subsection 36, unnumbered paragraph 3, Code 1985, is amended to read as follows:

Before the board of supervisors may designate real property for the exemption, it shall establish priorities for the types of real property for which an exemption may be granted and the amount of acreage. These priorities may be the same as or different than those for previous years. The board of supervisors shall get the approval of the governing body of the city before an exemption may be granted to real property located within the corporate limits of that city. A public hearing shall be held with notice given as provided in section 23.2 at which the proposed priority list shall be presented. However, no public hearing is required if the proposed priorities are the same as those for the previous year. After the public hearing, the board of supervisors shall adopt by resolution the proposed priority list or another priority list. Property upon which are located abandoned buildings or structures shall have the lowest priority on the list adopted, except where the board of supervisors determines that a structure has historic significance. The board of supervisors shall also provide for a procedure where the amount of acres for which exemptions are sought exceeds the amount the priority list provides for that type or in the aggregate for all types.

Sec. 2. Section 427.1, subsection 36, Code Supplement 1985, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. Notwithstanding other requirements under this subsection, the owner of any property lying between a river or stream and a dike which is required to be set back three hundred feet or less from the river or stream shall automatically be granted an exemption for that property upon submission of an application accompanied by an affidavit signed by the applicant that if the exemption is granted the property will not be used for economic gain during the period of exemption. The exemption shall continue from year to year for as long as the property qualifies and is not used for economic gain, without need for filing additional applications or affidavits. Property exempted pursuant to this paragraph is in addition to the maximum acreage applicable to other exemptions under this subsection.

Approved April 21, 1986

CHAPTER 1114

FUR, FISH AND GAME LICENSE

H.F. 2032

AN ACT relating to combined hunting, fishing, and fur harvesting licenses.

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

Section 1. Section 110.1, Code 1985, is amended by adding the following new subsection:

NEW SUBSECTION. 3A. Hunting, fishing, and fur harvesting combined licenses:

- a. Annual fur, fish and game license for residents \$28.50

Sec. 2. Section 110.3, Code 1985, is amended to read as follows:

110.3 WILDLIFE HABITAT STAMP.

A resident or nonresident person required to have a hunting, ~~or~~ fur harvester or fur, fish and game license shall not hunt or trap unless the person carries a valid wildlife habitat stamp signed in ink with the person's signature across the face of the stamp. This section shall not apply to residents who are permanently disabled or who are younger than sixteen or older than sixty-five years of age. Special wildlife habitat stamps shall be administered in the same manner as hunting and fur harvester licenses except all revenue derived from the sale of the wildlife habitat stamps shall be used within the state of Iowa for habitat development and shall be deposited in the state fish and game protection fund. The revenue may be used for the matching of federal funds. The revenues and any matched federal funds shall be used for acquisition of land, leasing of land or obtaining of easements from willing sellers for use as wildlife habitats. Notwithstanding the exemption provided by section 427.1, any land acquired with the revenues and matched federal funds shall be subject to the full consolidated levy of property taxes which shall be paid from those revenues. In addition such revenue may be used for the development and enhancement of wildlife lands and habitat areas. Not less than fifty percent of all revenue from the sale of wildlife habitat stamps shall be used by the commission to enter into agreements with county conservation boards or other public agencies in order to carry out the purposes of this section. The state share of funding of those agreements provided by the revenue from the sale of wildlife habitat stamps shall not exceed seventy-five percent.

Sec. 3. Section 110.5, Code Supplement 1985, is amended to read as follows:

110.5 FUR HARVESTER LICENSE.

A fur harvester license or fur, fish and game license is required to hunt and to trap any fur-bearing animal. A hunting license is not required when hunting furbearers with a fur harvester license. However, coyote and groundhog may be hunted with ~~either~~ a hunting, ~~or~~ a fur harvester or a fur, fish and game license.

Approved April 21, 1986

CHAPTER 1115

HAZARDOUS SUBSTANCES AND CONDITIONS

H.F. 2336

AN ACT relating to the authority of the department of water, air and waste management over hazardous substances and hazardous conditions.

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

Section 1. **NEW SECTION. 455B.396 PRIORITY CLAIM OF STATE.**

Liability to the state under this part or part 5 of this division is a debt to the state. The debt, together with interest on the debt at the maximum lawful rate of interest permitted pursuant to section 535.2, subsection 3, paragraph "a" from the date costs and expenses are incurred by the department is a lien on real property, except single and multi-family residential property, on which the department incurs costs and expenses creating a liability and owned by the persons liable under this part or part 5. To perfect the lien a statement of claim describing the property subject to the lien, signed by the executive director and approved by the commission must be filed within one hundred twenty days after the incurrence of costs and expenses by the department. The statement shall be filed with, accepted by, and recorded by the