

NATURAL RESOURCE COMMISSION[571]

Adopted and Filed

Rulemaking related to certification of land as native prairie or wildlife habitat

The Natural Resource Commission (Commission) hereby rescinds Chapter 25, “Certification of Land as Native Prairie or Wildlife Habitat,” Iowa Administrative Code, and adopts a new chapter with the same title.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code sections 427.1(23) and 427.1(24).

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code sections 427.1(23) and 427.1(24).

Purpose and Summary

Chapter 25 establishes criteria for land to qualify for native prairie and wildlife habitat property tax exemptions. It also establishes land certification and decertification procedures. The criteria and evaluation procedures ensure that tax exempt lands are providing the public and environmental benefits the tax break is intended to reward. Properties will be evaluated consistent with these rules by the Department of Natural Resources (Department) and, if eligible, officially certified. Property tax exemptions will be granted by the county assessor based on the Department’s certification.

Consistent with Executive Order 10 (January 10, 2023) and the five-year review of rules in Iowa Code section 17A.7(2), this chapter was edited for length and clarity.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 27, 2023, as **ARC 7254C**. Public hearings were held on January 16 and 18, 2024, at 1 p.m. at Wallace State Office Building, Conference Room 4E, 502 East 9th Street, Des Moines, Iowa. No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Commission on April 11, 2024.

Fiscal Impact

This rulemaking has no fiscal impact to the State of Iowa.

Jobs Impact

After analysis and review of this rulemaking, no impact on jobs has been found.

Waivers

This rulemaking is subject to the waiver provisions of 571—Chapter 11. Any person who believes that the application of the discretionary provisions of this rulemaking would result in hardship or injustice to that person may petition the Commission for a waiver of the discretionary provisions, if any.

Review by Administrative Rules Review Committee

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rulemaking by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rulemaking at its [regular monthly meeting](#) or at a special meeting. The Committee's meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

Effective Date

This rulemaking will become effective on June 5, 2024.

The following rulemaking action is adopted:

ITEM 1. Rescind 571—Chapter 25 and adopt the following **new** chapter in lieu thereof:

CHAPTER 25

CERTIFICATION OF LAND AS NATIVE PRAIRIE OR WILDLIFE HABITAT

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.

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.

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.

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.

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.

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.

These rules are intended to implement Iowa Code section 427.1.

[Filed 4/11/24, effective 6/5/24]

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EDITOR’S NOTE: For replacement pages for IAC, see IAC Supplement 5/1/24.