

CHAPTER 32
PRIVATE OPEN SPACE LANDS

571—32.1(9H) Applicability. This chapter defines the private natural open space heritage exemption for agricultural land acquired or obtained by authorized farm corporations or trusts. Iowa Code section 9H.5 exempts lands held or acquired and maintained to protect significant elements of the state's natural open space heritage from the 1,500-acre restriction placed on such entities otherwise provided by that section.

571—32.2(9H) Definition. "Natural open space land" referred to in Iowa Code section 9H.5 means:

32.2(1) Areas which have been designated as tax exempt under Iowa Code subsections 427.1(33) (impoundment structures), 427.1(36) (natural conservation or wildlife areas), 427.1(37) (native prairie), 427.1(38) (wildlife habitat), or Iowa Code chapter 427C (forest reservations), as long as the area is maintained for the exempt purpose.

32.2(2) Dedicated preserves under Iowa Code chapter 465C.

32.2(3) Areas which have been designated as containing historical or cultural value, pursuant to Iowa Code chapter 303, or as significant archaeological land, pursuant to Iowa Code chapter 263B, as long as the area is maintained for the designated purpose.

32.2(4) Areas which have been certified or otherwise approved under 571—Chapter 21, "Agricultural Lease Program"; Chapter 22, "Wildlife Habitat on Private Lands Promotion Program"; Chapter 23, "Wildlife Habitat Promotion With Local Entities Program"; Chapter 25, "Certification of Land as Native Prairie or Wildlife Habitat"; or Chapter 33, "Resource Enhancement and Protection Program: County, City and Private Open Spaces Grant Programs," as long as the area is maintained for the approved purpose.

32.2(5) Areas which meet the criteria specified in statute or rule for the specified exemption or purpose described above, but for which exemption or approval has not been obtained or sought under those provisions, and other areas which are deemed by the director to protect significant elements of the state's natural open space heritage. Application for exemption under this subrule shall be made in writing and shall state all facts and reasons supporting a finding that the area meets the above criteria. Denial of the application may be appealed to the natural resource commission. It is the intent of these rules that if exemption or approval has been granted under the programs specified in subrules 32.2(2) and 32.2(3), additional approval pursuant to this chapter is not necessary and will not be given.

These rules are intended to implement Iowa Code section 9H.5.

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