

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 rule is to define lands which qualify for tax exemptions as “native prairie” or “wildlife habitat,” 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:

25.2(1) *“Native prairie”* is defined as those lands which 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 which were found originally on Iowa’s prairie lands.

25.2(2) *“Wildlife habitat”* is defined as those parcels of land of two acres or less which 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 including the storage of equipment, machinery, or crops, nor shall there be any buildings, used or unused, on this property.

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 follow the following procedures:

25.5(1) *Native prairie.* To have land certified as a native prairie, the owner must make application to the county conservation board, or to the department of natural resources in an area not served by a county conservation board, on forms furnished by the department of natural resources. 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.

25.5(2) *Wildlife habitat.* To have land certified as wildlife habitat, the owner must make application to the department of natural resources on forms furnished by the department of natural resources. The application shall describe and locate the property to be exempted.

571—25.6(427) Application for exemption. Application for exemption as a native prairie shall be made annually to the assessing authority on forms provided by the department of revenue and finance, and must be accompanied by an affidavit signed by the applicant that if exemption is granted, the property will not be used for economic gain. The certificate from the county conservation board or the department of natural resources must accompany the application for the first year only. Lands certified as wildlife habitat shall be automatically exempt upon submission of the certification to the appropriate assessor by the department of natural resources.

571—25.7(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 appropriate assessor will be notified and the land shall then be taxed at the regular rate for the fiscal year in which the violation occurs, and for subsequent years unless the property in question is recertified.

These rules are intended to implement the provisions of Iowa Code section 427.1.

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