

223—47.1(303) Purpose. Property owners desiring property tax benefits for substantial rehabilitation of historic buildings may apply for certification of completed work to the consulting architect of the state historical society of Iowa. Applicants are encouraged to apply for preliminary review and approval prior to start of rehabilitation work to prevent delays in certification of completed work or denials caused by unacceptable rehabilitation work.

Approved certifications of completed work may then be filed by the property owner with the assessor of the jurisdiction who shall certify the eligibility of the property for exemption and forward the application to the board of supervisors.