

**223—47.2(303) Definitions.** The definitions listed in Iowa Code section 17A.2 and rules 223—1.2(303) and 223—35.2(303) shall apply for terms as they are used throughout this chapter. In addition, the following definitions apply:

*“Application for certification”* means the application for approval of substantial rehabilitation work to a historic property filed with the state historical society of Iowa.

*“Application for exemption”* means the application for a property tax exemption filed with the assessor for the substantial rehabilitation work on a historic property certified as approved by the state historic preservation officer.

*“Base year valuation”* means the assessed valuation for the building on January 1 of the year in which the rehabilitation work was initiated.

*“Exemption”* means the temporary release from the increase in valuation due to certified substantial rehabilitation of a historic property and is dependent on maintaining the certification from the state historic preservation officer.