

**701—110.21(368) Annexation of property by a city.** A city council may provide a partial tax exemption from city taxes against annexed property for a period of ten years. The exemption schedule is contained in Iowa Code Supplement section 368.11(3)“*m*.” All property owners included in the annexed area must receive the exemption if the city elects to allow the exemption.

This rule is intended to implement Iowa Code Supplement section 368.11(3)“*m*” as amended by 2006 Iowa Acts, House File 2794.

[Editorial change: IAC Supplement 11/2/22]