

# Senate File 444

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1 1 SENATE FILE 444  
1 2 AN ACT  
1 3 RELATING TO THE REQUIREMENTS FOR RECEIVING A PROPERTY TAX  
1 4 EXEMPTION FOR OPEN PRAIRIES AND WILDLIFE HABITATS AND  
1 5 INCLUDING AN APPLICABILITY DATE PROVISION.  
1 6  
1 7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
1 8  
1 9 Section 1. Section 427.1, subsection 22, unnumbered  
1 10 paragraphs 2 and 5, Code 2003, are amended to read as follows:  
1 11 Application for this exemption shall be filed with the  
1 12 commissioners of the soil and water conservation district in  
1 13 which the property is located, not later than February 1 of  
1 14 the assessment year, on forms provided by the department of  
1 15 revenue and finance. The application shall describe and  
1 16 locate the property to be exempted and have attached to it an  
1 17 aerial photo of that property on which is outlined the  
1 18 boundaries of the property to be exempted. In the case of an  
1 19 open prairie that has been restored or reestablished, the  
1 20 property shall be inspected and certified as provided by the  
1 21 county board of supervisors as having adequate ground cover  
1 22 consisting of native species and that all primary and  
1 23 secondary noxious weeds present are being controlled to  
1 24 prevent the spread of seeds by either wind or water. In the  
1 25 case of an open prairie which is or includes a gully area  
1 26 susceptible to severe erosion, an approved erosion control  
1 27 plan must accompany the application. Upon receipt of the  
1 28 application, the commissioners shall certify whether the  
1 29 property is eligible to receive the exemption. The  
1 30 commissioners shall not withhold certification of the  
1 31 eligibility of property because of the existence upon the  
1 32 property of an abandoned building or structure which is not  
1 33 used for economic gain. If the commissioners certify that the  
1 34 property is eligible, the application shall be forwarded to  
1 35 the board of supervisors by May 1 of that assessment year with  
2 1 the certification of the eligible acreage. An application  
2 2 must be accompanied by an affidavit signed by the applicant  
2 3 that if an exemption is granted, the property will not be used  
2 4 for economic gain during the assessment year in which the  
2 5 exemption is granted.  
2 6 The board of supervisors does not have to grant tax  
2 7 exemptions under this subsection, grant tax exemptions in the  
2 8 aggregate of the maximum acreage which may be granted  
2 9 exemptions, or grant a tax exemption for the total acreage for  
2 10 which the applicant requested the exemption. Only real  
2 11 property in parcels of two acres or more which is recreational  
2 12 lakes, forest cover, river and stream, river and stream banks,  
2 13 or open prairie and which is utilized for the purposes of  
2 14 providing soil erosion control or wildlife habitat or both,  
2 15 and which is subject to property tax for the fiscal year for  
2 16 which the tax exemption is requested, is eligible for the  
2 17 exemption under this subsection. However, in addition to the  
2 18 above, in order for a gully area which is susceptible to  
2 19 severe erosion to be eligible, there must be an erosion  
2 20 control plan for it approved by the commissioners of the soil  
2 21 and water conservation district in which it is located. In  
2 22 the case of an open prairie that has been restored or  
2 23 reestablished, the property shall be inspected and certified  
2 24 as provided by the county board of supervisors as having  
2 25 adequate ground cover consisting of native species and that  
2 26 all primary and secondary noxious weeds present are being  
2 27 controlled to prevent the spread of seeds by either wind or  
2 28 water. In the case of an exemption for river and stream or  
2 29 river and stream banks, the exemption shall not be granted  
2 30 unless there is included in the exemption land located at  
2 31 least thirty-three feet from the ordinary high water mark of  
2 32 the river and stream or river and stream banks. Property  
2 33 shall not be denied an exemption because of the existence upon  
2 34 the property of an abandoned building or structure which is  
2 35 not used for economic gain. If the real property is located  
3 1 within a city, the approval of the governing body must be  
3 2 obtained before the real property is eligible for an  
3 3 exemption. For purposes of this subsection:  
3 4 Sec. 2. Section 427.1, subsection 22, Code 2003, is  
3 5 amended by adding the following new unnumbered paragraph:

3 6 NEW UNNUMBERED PARAGRAPH. In the case of an open prairie  
3 7 that has been restored or reestablished and that does not  
3 8 receive the certification as provided by the county board of  
3 9 supervisors as it relates to the ground cover, the applicant  
3 10 shall be notified of the availability of resource enhancement  
3 11 and protection fund cost-share moneys and soil and  
3 12 conservation technological assistance for reestablishing  
3 13 native vegetation.

3 14 Sec. 3. Section 427.1, subsection 24, Code 2003, is  
3 15 amended to read as follows:

3 16 24. LAND CERTIFIED AS A WILDLIFE HABITAT. The owner of  
3 17 agricultural land may designate not more than two acres of the  
3 18 land for use as a wildlife habitat. After inspection, if the  
3 19 land meets the standards established by the natural resource  
3 20 commission for a wildlife habitat under section 483A.3, and,  
3 21 in the case of a wildlife habitat that has been restored or  
3 22 reestablished, is inspected and certified as provided by the  
3 23 county board of supervisors as having adequate ground cover  
3 24 consisting of native species and that all primary and  
3 25 secondary noxious weeds present are being controlled to  
3 26 prevent the spread of seeds by either wind or water, the  
3 27 department of natural resources shall certify the designated  
3 28 land as a wildlife habitat and shall send a copy of the  
3 29 certification to the appropriate assessor not later than  
3 30 February 1 of the assessment year for which the exemption is  
3 31 requested. The department of natural resources may  
3 32 subsequently withdraw certification of the designated land if  
3 33 it fails to meet the established standards for a wildlife  
3 34 habitat and the ground cover requirement and the assessor  
3 35 shall be given written notice of the decertification.

4 1 In the case where the property is a restored or  
4 2 reestablished wildlife habitat and does not receive the  
4 3 certification as provided by the county board of supervisors  
4 4 as it relates to the ground cover, the owner shall be notified  
4 5 of the availability of resource enhancement and protection  
4 6 fund cost-share moneys and soil and conservation technological  
4 7 assistance for reestablishing native vegetation.

4 8 Sec. 4. APPLICABILITY DATE. This Act applies to  
4 9 assessment years beginning on or after January 1, 2004.

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4 14 MARY E. KRAMER  
4 15 President of the Senate

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4 17 \_\_\_\_\_  
4 18 CHRISTOPHER C. RANTS  
4 19 Speaker of the House

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4 21 I hereby certify that this bill originated in the Senate and  
4 22 is known as Senate File 444, Eightieth General Assembly.

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4 25 \_\_\_\_\_  
4 26 MICHAEL E. MARSHALL  
4 27 Secretary of the Senate

4 28 Approved \_\_\_\_\_, 2003

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4 32 THOMAS J. VILSACK  
4 33 Governor