

Reprinted 2/25

HOUSE FILE 2351

FEB 15 1982

BY COMMITTEE ON WAYS AND MEANS

WAYS & MEANS CALENDAR

(Formerly House File 78)

Passed House, Date 2-23-82 (p. 477) Passed Senate, Date \_\_\_\_\_  
Vote: Ayes 96 Nays 0 Vote: Ayes 45 Nays 5  
Approved May 11, 1982

### A BILL FOR

1 An Act relating to property tax by providing for exemptions  
2 for wetlands, recreational lakes, forest cover, forest  
5196-3 reservations, rivers and streams, river and stream banks  
4 and open prairies and increasing the assessed value of  
5 fruit-tree and forest reservations.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
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FISCAL NOTE  
House File 2351  
Requested by Rep. Schnecloth  
February 11, 1982

In compliance with a written request there is hereby submitted a Fiscal Note for H. F. 2351 pursuant to Joint Rule 16.

House File 2351 would provide for a property tax exemption for certain agricultural property which is used for purposes such as wetlands, recreational lakes and forest cover. The bill also increases the assessed valuation of forest and fruit tree reservations.

The effect of House File 2351 would depend on the extent of the usage of the exemption and the taxes currently paid on such property. While a specific estimate is not possible, it is felt that the enactment of the bill would result in no actual loss in property tax revenue. Any effect could be expected to result from a shifting in tax burden to other agricultural property as a result of a reduction in the amount of assessment rollback provided by statutory limitations.

FILED FEBRUARY 15, 1982 BY GERRY RANKIN, Fiscal Director

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2351

1 Section 1. Section 427.1, Code 1981, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. Wetlands, recreational lakes, forest  
4 covers, forest reservations, rivers and streams, river and  
5 stream banks, and open prairies as designated by the board  
6 of supervisors of the county in which located. The board  
7 of supervisors shall annually designate the real property,  
8 not to exceed in the aggregate for the fiscal year beginning  
9 July 1, 1983 the greater of one percent of the acres assessed  
10 as agricultural land or three thousand acres in each county,  
11 for which this exemption shall apply. For subsequent fiscal  
12 years, the limitation on the maximum acreage of real property  
13 that may be granted exemptions shall be the limitation for  
14 the previous fiscal year plus an increase of the lesser of  
15 ten percent of that limitation or three hundred acres if the  
16 amount of acreage granted exemptions for the previous fiscal  
17 year equaled the limitation for that year. However, the board  
18 of supervisors shall grant a tax exemption to a tract of land  
19 if it fulfills the conditions of sections 161.1 to 161.13  
20 for a forest reservation. The acreage granted this exemption  
21 for a forest reservation shall not be included within the  
22 limitation for the fiscal year for which the exemption is  
23 granted. The procedures of this subsection shall be followed  
24 for each assessment year to procure an exemption for the  
25 fiscal year beginning in the assessment year. The exemption  
26 shall be only for the fiscal year for which it is granted  
27 but a parcel of property may be granted subsequent exemptions.  
28 The exemption shall only be granted for parcels of property  
29 of two acres or more.

30 Application for this exemption shall be filed with the  
31 commissioners of the soil conservation district in which the  
32 property is located, or if not located in a district, to the  
33 board of supervisors, not later than April 15 of the assessment  
34 year, on forms provided by the department of revenue. The  
35 application shall describe and locate the property to be

1 exempted and have attached to it an aerial photo of that  
2 property on which is outlined the boundaries of the property  
3 to be exempted. In the case of an open prairie which is or  
4 includes a gully area susceptible to severe erosion, an  
5 approved erosion control plan must accompany the application.  
6 Upon receipt of the application, the commissioners or the  
7 board of supervisors, if the property is not located in a  
8 soil conservation district, shall certify whether the property  
9 is eligible to receive the exemption. The commissioners or  
10 board shall not withhold certification of the eligibility  
11 of property because of the existence upon the property of  
12 an abandoned building or structure which is not used for  
13 economic gain. If the commissioners certify that the property  
14 is eligible, the application shall be forwarded to the board  
15 of supervisors by May 1 of that assessment year with the  
16 certification of the eligible acreage. An application must  
17 be accompanied by an affidavit signed by the applicant that  
18 if an exemption is granted, the property if other than a  
19 forest reservation will not be used for economic gain during  
20 the assessment year in which the exemption is granted. For  
21 purposes of the affidavit, land on which is stored, rested  
22 or parked usable or junk equipment or machinery is deemed  
23 to be used for economic gain.

24 Before the board of supervisors may designate real property  
25 for the exemption, it shall establish priorities for the types  
26 of real property for which an exemption may be granted and  
27 the amount of acreage. These priorities may be the same as  
28 or different than those for previous years. The board of  
29 supervisors shall get the approval of the governing body of  
30 the city before an exemption may be granted to real property  
31 located within the corporate limits of that city. A public  
32 hearing shall be held with notice given as provided in section  
33 23.2 at which the proposed priority list shall be presented.  
34 After the public hearing, the board of supervisors shall adopt  
35 by resolution the proposed priority list or another priority

1 list. Property upon which are located abandoned buildings  
2 or structures shall have the lowest priority on the list  
3 adopted, except where the board of supervisors determines  
4 that a structure has historic significance. The board of  
5 supervisors shall also provide for a procedure where the  
6 amount of acres for which exemptions are sought exceeds the  
7 amount the priority list provides for that type or in the  
8 aggregate for all types.

9 After receipt of an application with its accompanying  
10 certification and affidavit and the establishment of the  
11 priority list, the board of supervisors may grant a tax  
12 exemption under this subsection using the established priority  
13 list as a mandate. Real property designated for the tax  
14 exemption shall be designated by May 15 of the assessment  
15 year in which begins the fiscal year for which the exemption  
16 is granted. Notification shall be sent to the county auditor  
17 and the applicant.

18 The board of supervisors, except as required for forest  
19 reservations, does not have to grant tax exemptions under  
20 this subsection, grant tax exemptions in the aggregate of  
21 the maximum acreage which may be granted exemptions, or grant  
22 a tax exemption for the total acreage for which the applicant  
23 requested the exemption. Only real property in parcels of  
24 two acres or more which is wetlands, recreational lakes,  
25 forest cover, forest reservations, river and stream, river  
26 and stream banks or open prairie and which is subject to  
27 property tax for the fiscal year for which the tax exemption  
28 is requested is eligible for the exemption under this  
29 subsection. However, in addition to the above, in order for  
30 a gully area which is susceptible to severe erosion to be  
31 eligible, there must be an erosion control plan for it approved  
32 by the commissioners of the soil conservation district in  
33 which it is located or the state soil conservation committee  
34 if not located in a district. In the case of an exemption  
35 for river and stream or river and stream banks, the exemption

1 shall not be granted unless there is included in the exemption  
2 land located at least thirty-three feet from the ordinary  
3 high water mark of the river and stream or river and stream  
4 banks. Property shall not be denied an exemption because  
5 of the existence upon the property of an abandoned building  
6 or structure which is not used for economic gain. If the  
7 real property is located within a city, the approval of the  
8 governing body must be obtained before the real property may  
9 be eligible for an exemption. For purposes of this subsection:

10 a. "Wetlands" means land preserved in its natural condi-  
11 tion which is mostly under water, which produces little  
12 economic gain, which has no practical use except for wildlife  
13 or water conservation purposes, and the drainage of which  
14 would be lawful, feasible and practical and would provide  
15 land suitable for the production of livestock, dairy animals,  
16 poultry, fruit, vegetables, forage and grains. "Wetlands"  
17 includes adjacent land which is not suitable for agricultural  
18 purposes due to the presence of the land which is under water.

19 b. "Open prairies" includes hillsides and gully areas  
20 which have a permanent grass cover.

21 c. "Forest cover" means land  
22 which is predominantly wooded.

23 d. "Recreational lake" means a body of water, which is  
24 not a river or stream, owned solely by a nonprofit organization  
25 and primarily used for boating, fishing, swimming and other  
26 recreational purposes.

27 e. "Forest reservation" means land fulfilling the  
28 conditions of sections 161.1 to 161.13.

29 Sec. 2. Section 441.22, Code 1981, is amended to read  
30 as follows:

31 441.22 ~~FOREST-AND-FRUIT-TREE~~ FRUIT-TREE RESERVATIONS.  
32 ~~Forest-reservations-fulfilling-the-conditions-of-sections~~  
33 ~~161.1-to-161.13-shall-be-assessed-on-a-taxable-valuation-of~~  
34 ~~fourteen-dollars-and-eighty-two-cents-per-acre.~~ Fruit-tree  
35 reservations fulfilling the conditions of sections 161.1 to

1 161.13 shall be assessed on a taxable valuation of ~~fourteen~~  
2 twenty dollars ~~and-eighty-two-cents~~ per acre for a period  
3 of eight years from the time of planting. In all other cases  
4 where trees are planted upon any tract of land, without regard  
5 to area, for forest, fruit, shade, or ornamental purposes,  
6 or for windbreaks, the assessor shall not increase the  
7 valuation of such property because of such improvements.

8 EXPLANATION

9 The bill provides that the board of supervisors of each  
10 county can provide for property tax exemptions, not exceeding  
11 in the aggregate the greater of one percent of the acreage  
12 assessed as agricultural property or 3,000 acres, which is  
13 wetlands, recreational lakes, forest cover, river and stream,  
14 river and stream banks, or open prairie. However, the board  
15 must grant an exemption to a forest reservation which fulfills  
16 the conditions of sections 161.1 to 161.13. This exemption  
17 would not be counted in the limit on the number of acres that  
18 could be granted exemptions. The limit on the amount of acres  
19 granted exemptions would be increased by the lesser of ten  
20 percent of the previous year's limitation or 300 acres if  
21 acreage granted exemptions for the previous year equal the  
22 limit for that year.

23 Applications for the exemptions must be filed each year.  
24 The board shall determine a priority for the granting of the  
25 exemptions and the amount of acres to be exempted. The board  
26 does not have to grant exemptions in the aggregate equal to  
27 the maximum acreage. The board must obtain the approval of  
28 the governing body of a city before a property tax exemption  
29 can be granted to property located within that city.

30 The bill also increases the assessed valuation of forest  
31 and fruit-tree reservations. Forest reservations are to be  
32 assessed at market value if an exemption is not applied for  
33 and fruit-tree reservations at twenty dollars per acre. The  
34 bill takes effect July 1 following enactment.

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HOUSE FILE 2351

H-5187

- 1 Amend House File 2351 as follows:
- 2 1. Page 2, line 20, by striking the word "For".
- 3 2. Page 2, by striking lines 21 through 23.

H-5187 FILED FEBRUARY 18, 1982

BY BRANSTAD of Winnebago

*Adopted 2/23 (p. 496)*

HOUSE FILE 2351

H-5196

- 1 Amend House File 2351 as follows:
- 2 1. Page 1, line 2, by striking the word
- 3 "subsection" and inserting in lieu thereof the word
- 4 "subsections".
- 5 2. Page 4, by inserting after line 28 the
- 6 following:
- 7 "NEW SUBSECTION. The back slope of a grass back
- 8 slope terrace and a narrow base terrace."
- 9 3. Title page, line 3, by inserting after the
- 10 word "banks" the words ", certain terraces".

H-5196 FILED FEBRUARY 18, 1982

BY PELLETT of Cass

*Adopted 2/23 (p. 495)*

HOUSE FILE 2351

H-5194

- 1 Amend House File 2351 as follows:
- 2 1. Page 5, by striking lines 1 and 2 and insert-
- 3 ing in lieu thereof the words and figures "161.13 shall
- 4 be assessed on a taxable valuation of fourteen
- 5 dollars and eighty-two cents per acre exempt from
- 6 property taxation for a period".

BY HANSON of Delaware  
BRANSTAD of Winnebago  
RENKEN of Grundy  
McKEAN of Jones  
HALL of Linn

H-5194 FILED  
FEBRUARY 18, 1982  
*Last 2/23 (p. 497)*

HOUSE FILE 2351

H-5214

- 1 Amend House File 2351 as follows:
- 2 1. Page 3, line 26, by inserting after the word
- 3 "prairie" the words "and which is utilized for the
- 4 purposes of providing soil erosion control or wildlife
- 5 habitat or both,".

H-5214 FILED FEBRUARY 22, 1982

BY PELTON of Clinton

*Adopted 2/23 (p. 497)*

HOUSE FILE 2351 *am 2/26*  
Ways and Means *Amend per 5364*  
Husak, Chair *& Do Pass*  
Taylor *3/24 (p. 896)*  
Readinger

HOUSE FILE 2351  
BY COMMITTEE ON WAYS AND MEANS

(As Amended and Passed by the House)

Re Passed House, Date 4-21-82 (p. 1643) Passed Senate, Date 4-20-82 (p. 1211)  
Vote: Ayes 98 Nays 0 Vote: Ayes 45 Nays 5  
Approved May 11, 1982

### A BILL FOR

1 An Act relating to property tax by providing for exemptions  
2 for wetlands, recreational lakes, forest cover, forest  
3 reservations, rivers and streams, river and stream banks,  
4 certain terraces and open prairies and increasing the  
5 assessed value of fruit-tree and forest reservations.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

5364  
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House Amendments \_\_\_\_\_

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5564  
1 Section 1. Section 427.1, Code 1981, is amended by adding  
2 the following new subsections:

5273 NEW SUBSECTION. Wetlands, recreational lakes, forest  
4 covers, forest reservations, rivers and streams, river and  
5 stream banks, and open prairies as designated by the board  
6 of supervisors of the county in which located. The board  
7 of supervisors shall annually designate the real property,  
8 not to exceed in the aggregate for the fiscal year beginning  
9 July 1, 1983 the greater of one percent of the acres assessed  
10 as agricultural land or three thousand acres in each county,  
11 for which this exemption shall apply. For subsequent fiscal  
12 years, the limitation on the maximum acreage of real property  
13 that may be granted exemptions shall be the limitation for  
14 the previous fiscal year plus an increase of the lesser of  
15 ten percent of that limitation or three hundred acres if the  
16 amount of acreage granted exemptions for the previous fiscal  
17 year equaled the limitation for that year. However, the board  
18 of supervisors shall grant a tax exemption to a tract of land  
19 if it fulfills the conditions of sections 161.1 to 161.13  
20 for a forest reservation. The acreage granted this exemption  
21 for a forest reservation shall not be included within the  
22 limitation for the fiscal year for which the exemption is  
23 granted. The procedures of this subsection shall be followed  
24 for each assessment year to procure an exemption for the  
25 fiscal year beginning in the assessment year. The exemption  
26 shall be only for the fiscal year for which it is granted  
27 but a parcel of property may be granted subsequent exemptions.  
28 The exemption shall only be granted for parcels of property  
29 of two acres or more.

30 Application for this exemption shall be filed with the  
31 commissioners of the soil conservation district in which the  
32 property is located, or if not located in a district, to the  
33 board of supervisors, not later than April 15 of the assessment  
34 year, on forms provided by the department of revenue. The  
35 application shall describe and locate the property to be

1 exempted and have attached to it an aerial photo of that  
2 property on which is outlined the boundaries of the property  
3 to be exempted. In the case of an open prairie which is or  
4 includes a gully area susceptible to severe erosion, an  
5 approved erosion control plan must accompany the application.  
6 Upon receipt of the application, the commissioners or the  
7 board of supervisors, if the property is not located in a  
8 soil conservation district, shall certify whether the property  
9 is eligible to receive the exemption. The commissioners or  
10 board shall not withhold certification of the eligibility  
11 of property because of the existence upon the property of  
12 an abandoned building or structure which is not used for  
13 economic gain. If the commissioners certify that the property  
14 is eligible, the application shall be forwarded to the board  
15 of supervisors by May 1 of that assessment year with the  
16 certification of the eligible acreage. An application must  
17 be accompanied by an affidavit signed by the applicant that  
18 if an exemption is granted, the property if other than a  
19 forest reservation will not be used for economic gain during  
20 the assessment year in which the exemption is granted.

21 Before the board of supervisors may designate real property  
22 for the exemption, it shall establish priorities for the types  
23 of real property for which an exemption may be granted and  
24 the amount of acreage. These priorities may be the same as  
25 or different than those for previous years. The board of  
26 supervisors shall get the approval of the governing body of  
27 the city before an exemption may be granted to real property  
28 located within the corporate limits of that city. A public  
29 hearing shall be held with notice given as provided in section  
30 23.2 at which the proposed priority list shall be presented.  
31 After the public hearing, the board of supervisors shall adopt  
32 by resolution the proposed priority list or another priority  
33 list. Property upon which are located abandoned buildings  
34 or structures shall have the lowest priority on the list  
35 adopted, except where the board of supervisors determines

1 that a structure has historic significance. The board of  
2 supervisors shall also provide for a procedure where the  
3 amount of acres for which exemptions are sought exceeds the  
4 amount the priority list provides for that type or in the  
5 aggregate for all types.

6 After receipt of an application with its accompanying  
7 certification and affidavit and the establishment of the  
8 priority list, the board of supervisors may grant a tax  
9 exemption under this subsection using the established priority  
10 list as a mandate. Real property designated for the tax  
11 exemption shall be designated by May 15 of the assessment  
12 year in which begins the fiscal year for which the exemption  
13 is granted. Notification shall be sent to the county auditor  
14 and the applicant.

15 The board of supervisors, except as required for forest  
16 reservations, does not have to grant tax exemptions under  
17 this subsection, grant tax exemptions in the aggregate of  
18 the maximum acreage which may be granted exemptions, or grant  
19 a tax exemption for the total acreage for which the applicant  
20 requested the exemption. Only real property in parcels of  
21 two acres or more which is wetlands, recreational lakes,  
22 forest cover, forest reservations, river and stream, river  
23 and stream banks or open prairie and which is utilized for  
24 the purposes of providing soil erosion control or wildlife  
25 habitat or both, and which is subject to property tax for  
26 the fiscal year for which the tax exemption is requested is  
27 eligible for the exemption under this subsection. However,  
28 in addition to the above, in order for a gully area which  
29 is susceptible to severe erosion to be eligible, there must  
30 be an erosion control plan for it approved by the commissioners  
31 of the soil conservation district in which it is located or  
32 the state soil conservation committee if not located in a  
33 district. In the case of an exemption for river and stream  
34 or river and stream banks, the exemption shall not be granted  
35 unless there is included in the exemption land located at

1 least thirty-three feet from the ordinary high water mark  
2 of the river and stream or river and stream banks. Property  
3 shall not be denied an exemption because of the existence  
4 upon the property of an abandoned building or structure which  
5 is not used for economic gain. If the real property is located  
6 within a city, the approval of the governing body must be  
7 obtained before the real property may be eligible for an  
8 exemption. For purposes of this subsection:

9 a. "Wetlands" means land preserved in its natural condi-  
10 tion which is mostly under water, which produces little  
11 economic gain, which has no practical use except for wildlife  
12 or water conservation purposes, and the drainage of which  
13 would be lawful, feasible and practical and would provide  
14 land suitable for the production of livestock, dairy animals,  
15 poultry, fruit, vegetables, forage and grains. "Wetlands"  
16 includes adjacent land which is not suitable for agricultural  
17 purposes due to the presence of the land which is under water.

18 b. "Open prairies" includes hillsides and gully areas  
19 which have a permanent grass cover.

20 c. "Forest cover" means land which is predominantly wooded.

21 d. "Recreational lake" means a body of water, which is  
22 not a river or stream, owned solely by a nonprofit organization  
23 and primarily used for boating, fishing, swimming and other  
24 recreational purposes.

25 e. "Forest reservation" means land fulfilling the  
26 conditions of sections 161.1 to 161.13.

27 NEW SUBSECTION. The back slope of a grass back slope  
28 terrace and a narrow base terrace.

29 Sec. 2. Section 441.22, Code 1981, is amended to read  
30 as follows:

31 441.22 ~~FOREST-AND-FRUIT-TREE~~ FRUIT-TREE RESERVATIONS.  
32 ~~Forest-reservations-fulfilling-the-conditions-of-sections~~  
33 ~~161.1-to-161.13-shall-be-assessed-on-a-taxable-valuation-of~~  
34 ~~fourteen-dollars-and-eighty-two-cents-per-acre.~~ Fruit-tree  
35 reservations fulfilling the conditions of sections 161.1 to

1 161.13 shall be assessed on a taxable valuation of ~~fourteen~~  
2 twenty dollars ~~and-eighty-two-cents~~ per acre for a period  
3 of eight years from the time of planting. In all other cases  
4 where trees are planted upon any tract of land, without regard  
5 to area, for forest, fruit, shade, or ornamental purposes,  
6 or for windbreaks, the assessor shall not increase the  
7 valuation of such property because of such improvements.

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HOUSE FILE 2351  
FISCAL NOTE

REQUESTED BY SENATOR CRAFT

In compliance with a written request there is hereby submitted a Fiscal Note for House File 2351 pursuant to Joint Rule 16.

H.F. 2351, An Act relating to property tax by providing for exemptions for wetlands, recreational lakes, forest cover, forest reservations, rivers and streams, river and stream banks, certain terraces and open prairies and increasing the assessed valuation of fruit-tree and forest reservations.

H.F. 2351 would provide for a property tax exemption for certain agricultural property which is used for purposes such as wetlands, recreational lakes and forest cover. The bill also increases the assessed valuation of forest and fruit tree reservations.

The effect of H.F. 2351 would depend on the extent of the usage of the exemption and the taxes currently paid on the property. While a specific estimate is not possible, it is felt that the enactment of the bill would result in no actual loss in property tax revenue. Any effect could be expected to result from a shifting in tax burden to other agricultural property as a result of a reduction in the amount of assessment rollback provided by statutory limitations.

RECEIVED BY THE SECRETARY OF THE SENATE, APRIL 12, 1982  
FILED: BY GERRY RANKIN, FISCAL DIRECTOR  
APRIL 13, 1982

HOUSE FILE 2351

S-5364

1 Amend House File 2351 as amended, passed and  
2 reprinted by the House, as follows:

3 1. Page 1, by inserting before line 1 the following  
4 new section:

5 "Section 1. Section 427.1, subsection 9, Code  
6 1981, is amended to read as follows:

7 9. Property of religious, literary, and charitable  
8 societies. All grounds and buildings used or under  
9 construction by literary, scientific, charitable,  
10 benevolent, agricultural, and religious institutions  
11 and societies solely for their appropriate objects,  
12 not exceeding three hundred twenty acres in extent  
13 and not leased or otherwise used or under construction  
14 with a view to pecuniary profit. However, an  
15 organization mentioned in this subsection whose primary  
16 objective is to preserve land in its natural state  
17 may own or lease land not exceeding three hundred  
18 twenty acres in each county for its appropriate  
19 objects. All deeds or leases by which such property  
20 is held shall be filed for record before the property  
21 herein described shall be omitted from the assessment.  
22 All such property shall be listed upon the tax rolls  
23 of the district or districts in which it is located  
24 and shall have ascribed to it an actual fair market  
25 value and an assessed or taxable value, as contemplated  
26 by section 441.21, whether such property be subject  
27 to a levy or be exempted as herein provided and such  
28 information shall be open to public inspection."

29 2. Page 4, line 19, by inserting after the word  
30 "cover" the words "but does not include native prairies  
31 meeting the criteria of the state conservation  
32 commission".

33 3. Page 4, by inserting after line 28 the  
34 following:

35 "NEW SUBSECTION. NATIVE PRAIRIE. Land designated  
36 as native prairie by a county conservation board or  
37 by the state conservation commission in an area not  
38 served by a county conservation board. Application  
39 for the exemption shall be made on forms provided  
40 by the department of revenue. The application forms  
41 shall be filed with the assessing authority not later  
42 than the first of February of the year for which the  
43 exemption is requested. The application must be  
44 accompanied by an affidavit signed by the applicant  
45 that if the exemption is granted, the property will  
46 not be used for economic gain during the assessment  
47 year in which the exemption is granted. If the  
48 property is used for economic gain during the  
49 assessment year in which the exemption is granted,  
50 the property shall lose its tax exemption and shall

S-5364  
PAGE 2

1 be taxed at the rate levied by the county for the  
2 fiscal year beginning in that assessment year. The  
3 first annual application shall be accompanied by a  
4 certificate from the county conservation board serving  
5 the area in which the property is located or if none  
6 exists, the state conservation commission stating  
7 that the land is native prairie. The county  
8 conservation board or the state conservation commission  
9 shall issue the certificate if the board or commission  
10 finds that the land has never been cultivated, is  
11 unimproved, is primarily a mixture of warm season  
12 grasses interspersed with flowering plants, and meets  
13 the other criteria established by the state  
14 conservation commission for native prairie. A taxpayer  
15 may seek judicial review of a decision of a board  
16 or the commission according to chapter 17A. The state  
17 conservation commission shall adopt rules to implement  
18 this subsection."

19 4. Page 4, by inserting after line 28 the  
20 following:

21 "NEW SUBSECTION. LAND CERTIFIED AS A WILDLIFE  
22 HABITAT. The owner of agricultural land may designate  
23 not more than two acres of the land for use as a  
24 wildlife habitat. After inspection, if the land meets  
25 the standards established by the commission for a  
26 wildlife habitat under section 110.3, the state  
27 conservation commission shall certify the designated  
28 land as a wildlife habitat and shall send a copy of  
29 the certification to the appropriate assessor. The  
30 commission may subsequently withdraw certification  
31 of the designated land if it fails to meet the  
32 established standards for a wildlife habitat and the  
33 assessor shall be given written notice of the  
34 decertification."

35 5. Title page, line 4, by inserting after the  
36 word "terraces" the words ", wildlife habitats, native  
37 prairies,".

38 6. Title page, line 4, by inserting after the  
39 word "prairies" the words ", increasing the amount  
40 of acres to be exempted for certain organizations,".

41 7. By numbering and renumbering as necessary.

S-5364 FILED  
MARCH 24, 1982

*Adopted 4/14 (p. 1195)*

BY COMMITTEE ON WAYS & MEANS  
ROLF V. CRAFT, CHAIR

HOUSE FILE 2351

S-5587

- 1 Amend House File 2351 as amended, passed and
- 2 reprinted by the House as follows:
- 3 1. Page 4, line 31, by striking the words "FOREST
- 4 AND-~~FRUIT-TREE~~ FRUIT-TREE" and inserting in lieu
- 5 thereof the words "FOREST AND FRUIT-TREE".
- 6 2. Page 4, line 34, by striking the word "Fruit-
- 7 tree" and inserting in lieu thereof the words "Fruit-
- 8 tree Forest and fruit-tree".

S-5587 FILED

BY BOB RUSH

APRIL 14, 1982

*Out of order 4/20 (p. 131)*

HOUSE FILE 2351

S-5610

- 1 Amend amendment S-5587 to House File 2351 as
- 2 amended, passed and reprinted by the House as follows:
- 3 1. Page 1, by inserting after line 2 the following:
- 4 " . Page 4, line 25, by inserting after the
- 5 word "land" the words "located in the unincorporated
- 6 area of a county".
- 7 2. Page 1, line 8, by inserting after the word
- 8 "Forest" the words "reservations located within the
- 9 corporate limits of a city".

S-5610 FILED

BY BOB RUSH

APRIL 15, 1982

*Revised out of order 4/20*

HOUSE FILE 2351

S-5650

- 1 Amend House File 2351 as amended, passed and
- 2 reprinted by the House, as follows:
- 3 1. Page 1, line 27, by striking the words "but
- 4 a" and inserting in lieu thereof the words ", except
- 5 that an exemption granted for wetlands shall be for
- 6 three fiscal years. A".
- 7 2. Page 1, line 34, by inserting after the word
- 8 "revenue." the words "However, in the case of an
- 9 exemption granted for wetlands an application does
- 10 not have to be filed for the second and third years
- 11 of the three-year exemption period."
- 12 3. Page 4, by inserting after line 26 the
- 13 following:
- 14 "f. "Used for economic gain" includes, but is
- 15 not limited to, using property for the storage of
- 16 equipment, machinery, or crops."
- 17 4. Page 4, by striking lines 27 and 28.
- 18 5. Title page, line 4, by striking the words
- 19 "certain terraces".

S-5650 FILED

BY DALE TIEDEN

APRIL 19, 1982

*Adopted 4/20 (p. 1310)*

HOUSE FILE 2351

S-5426

1 Amend House File 2351 as amended, passed and  
2 reprinted by the House, as follows:

3 1. Page 4, by inserting after line 28 the  
4 following:

5 "Sec. \_\_\_\_ . Section 441.21, subsection 1, paragraphs  
6 e and f, Code 1981, are amended to read as follows:

7 e. The actual value of agricultural property shall  
8 be determined on the basis of productivity and net  
9 earning capacity of the property ~~determined-on-the~~  
10 ~~basis-of-its-use~~ as used for agricultural purposes  
11 capitalized at a rate of seven percent and applied  
12 uniformly among counties and among classes of property.  
13 If the formula or method to be used to determine the  
14 actual value of agricultural land contains a provision  
15 for or is based in part upon the ability of the land  
16 to produce crops, the board of supervisors may provide  
17 an alternative method of determining the actual value  
18 of agricultural property by determining the  
19 productivity and net earning capacity of the property  
20 based upon the average actual crop yield of  
21 agricultural land in the county for the past five  
22 years and not upon the potential crop yield of  
23 agricultural land in the area or county for future  
24 years. To provide for this alternative method of  
25 determining actual value of agricultural property,  
26 the board of supervisors shall enact an ordinance  
27 allowing such method by November 1 preceding the  
28 assessment year for which this alternative method  
29 of determining actual value will first be allowed.  
30 This ordinance shall be effective for five consecutive  
31 assessment years or until a substantive change is  
32 made in the formula or method used to determine actual  
33 value, whichever is the sooner. The board of  
34 supervisors may continue allowing this alternative  
35 method of determining actual value of agricultural  
36 property for additional periods as provided in this  
37 paragraph by reenacting the ordinance allowing such  
38 method by November 1 preceding the assessment year  
39 for which it will apply.

40 f. In counties or townships in which field work  
41 on a modern soil survey has been completed since  
42 January 1, 1949, the assessor and the department of  
43 revenue shall place emphasis upon the results of such  
44 survey in determining the productive and earning  
45 capacity of such agricultural property except as may  
46 be provided pursuant to paragraph e."

47 2. Title page, line 4, by inserting after the  
48 word "prairies" the words ", providing an alternative  
49 method for assessing agricultural land on the basis  
50 of productivity and net earning capacity,"

S-5426 FILED

BY CALVIN O. HULTMAN

MARCH 31, 1982

W/D 4/26 (p. 13/10)

## HOUSE FILE 2351

S-5669

1 Amend House File 2351 as amended, passed and  
2 reprinted by the House, as follows:

3 1. Page 4, line 26, by inserting after the figure  
4 "161.13" the words "except land located within the  
5 corporate limits of a city which is not open to public  
6 use".

7 2. Page 4, by striking lines 31 through 33 and  
8 inserting in lieu thereof the following:

9 "441.22 FOREST AND FRUIT-TREE RESERVATIONS. Forest  
10 reservations fulfilling the conditions of sections 161.1  
11 to 161.13 which are located within the corporate limits  
12 of a city and which are not open to public use shall  
13 be assessed on-a-taxable-valuation-of".

14 3. Page 4, line 34, by inserting after the word  
15 "acre-" the words "at market value."

16 4. Page 5, line 3, by inserting after the word  
17 "planting" the words "except that a fruit-tree reservation  
18 located within the corporate limits of a city which is  
19 not open to public use shall be assessed at market  
20 value".

S-5669 FILED & ADOPTED BY BERL E. PRIEBE  
APRIL 20, 1982 (p. 1310) BOB RUSH

## HOUSE FILE 2351

S-5682

1 Amend House File 2351 as amended, passed and  
2 reprinted by the House, as follows:

3 1. Page 5, by inserting after line 7 the following  
4 new section:

5 "Sec. \_\_\_\_ . There is appropriated from the general  
6 fund of the state to the department of revenue for  
7 the fiscal year beginning July 1, 1982 and ending  
8 June 30, 1983, the sum of twenty-five thousand (25,000)  
9 dollars, or so much thereof as may be necessary, to  
10 conduct a study of the stress days and grain price  
11 differentials for use in determining agricultural  
12 productivity for purposes of valuing agricultural  
13 land and implementation of the study results by the  
14 department in the equalization order to be issued  
15 by the department of revenue for the January 1, 1983  
16 valuations."

17 2. Amend the title, line 5, by inserting after  
18 the word "reservations" the words "and making an  
19 appropriation to the department of revenue for a study  
20 of productivity criteria".

21 3. Renumber sections and correct internal  
22 references as are necessary in accordance with this  
23 amendment.

S-5682 FILED BY NORMAN RODGERS  
APRIL 20, 1982 CALVIN O. HULTMAN  
RULED OUT OF ORDER (p. 1311)

HOUSE FILE 2351

S-5395

1 Amend House File 2351 as amended, passed and  
2 reprinted by the House, as follows:

3 1. Page 1, by striking lines 14 through 17 and  
4 inserting in lieu thereof the words "the previous  
5 fiscal year, unless the amount of acreage granted  
6 exemptions for the previous fiscal year equaled the  
7 limitation for that year, then the limitation for  
8 the subsequent fiscal year is the limitation for the  
9 previous fiscal year plus an increase, not to exceed  
10 three hundred acres, of ten percent of that limitation.  
11 However, the board".

S-5395 FILED

BY EMIL J. HUSAK

MARCH 26, 1982

RAY TAYLOR

*Adopted 4/14 (S. 11/82)*

ROLF V. CRAPP

SENATE AMENDMENT TO HOUSE FILE 2351

H-5913

1 Amend House File 2351 as amended, passed and  
2 reprinted by the House as follows:

3 1. Page 1, by inserting before line 1 the following  
4 new section:

5 "Section 1. Section 427.1, subsection 9, Code  
6 1981, is amended to read as follows:

7 9. Property of religious, literary, and charitable  
8 societies. All grounds and buildings used or under  
9 construction by literary, scientific, charitable,  
10 benevolent, agricultural, and religious institutions  
11 and societies solely for their appropriate objects,  
12 not exceeding three hundred twenty acres in extent  
13 and not leased or otherwise used or under construction  
14 with a view to pecuniary profit. However, an  
15 organization mentioned in this subsection whose primary  
16 objective is to preserve land in its natural state  
17 may own or lease land not exceeding three hundred  
18 twenty acres in each county for its appropriate  
19 objects. All deeds or leases by which such property  
20 is held shall be filed for record before the property  
21 herein described shall be omitted from the assessment.  
22 All such property shall be listed upon the tax rolls  
23 of the district or districts in which it is located  
24 and shall have ascribed to it an actual fair market  
25 value and an assessed or taxable value, as contemplated  
26 by section 441.21, whether such property be subject  
27 to a levy or be exempted as herein provided and such  
28 information shall be open to public inspection."

29 2. Page 1, by striking lines 14 through 17 and  
30 inserting in lieu thereof the words "the previous  
31 fiscal year, unless the amount of acreage granted  
32 exemptions for the previous fiscal year equaled the  
33 limitation for that year, then the limitation for  
34 the subsequent fiscal year is the limitation for the  
35 previous fiscal year plus an increase, not to exceed  
36 three hundred acres, of ten percent of that limitation.  
37 However, the board".

38 3. Page 1, line 27, by striking the words "but  
39 a" and inserting in lieu thereof the words ", except  
40 that an exemption granted for wetlands shall be for  
41 three fiscal years. A".

42 4. Page 1, line 34, by inserting after the word  
43 "revenue." the words "However, in the case of an  
44 exemption granted for wetlands an application does  
45 not have to be filed for the second and third years  
46 of the three-year exemption period."

47 5. Page 4, line 19, by inserting after the word  
48 "cover" the words "but does not include native prairies  
49 meeting the criteria of the state conservation  
50 commission".

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Page Two

1 6. Page 4, line 26, by inserting after the figure  
2 "161.13" the words "except land located within the  
3 corporate limits of a city which is not open to public  
4 use".

5 7. Page 4, by inserting after line 26 the  
6 following:

7 "f. "Used for economic gain" includes, but is  
8 not limited to, using property for the storage of  
9 equipment, machinery, or crops."

10 8. Page 4, by striking lines 27 and 28.

11 9. Page 4, by inserting after line 28 the  
12 following:

13 "NEW SUBSECTION. NATIVE PRAIRIE. Land designated  
14 as native prairie by a county conservation board or  
15 by the state conservation commission in an area not  
16 served by a county conservation board. Application  
17 for the exemption shall be made on forms provided  
18 by the department of revenue. The application forms  
19 shall be filed with the assessing authority not later  
20 than the first of February of the year for which the  
21 exemption is requested. The application must be  
22 accompanied by an affidavit signed by the applicant  
23 that if the exemption is granted, the property will  
24 not be used for economic gain during the assessment  
25 year in which the exemption is granted. If the  
26 property is used for economic gain during the  
27 assessment year in which the exemption is granted,  
28 the property shall lose its tax exemption and shall  
29 be taxed at the rate levied by the county for the  
30 fiscal year beginning in that assessment year. The  
31 first annual application shall be accompanied by a  
32 certificate from the county conservation board serving  
33 the area in which the property is located or if none  
34 exists, the state conservation commission stating  
35 that the land is native prairie. The county  
36 conservation board or the state conservation commission  
37 shall issue the certificate if the board or commission  
38 finds that the land has never been cultivated, is  
39 unimproved, is primarily a mixture of warm season  
40 grasses interspersed with flowering plants, and meets  
41 the other criteria established by the state  
42 conservation commission for native prairie. A taxpayer  
43 may seek judicial review of a decision of a board  
44 or the commission according to chapter 17A. The state  
45 conservation commission shall adopt rules to implement  
46 this subsection."

47 10. Page 4, by inserting after line 28 the  
48 following:

49 "NEW SUBSECTION. LAND CERTIFIED AS A WILDLIFE  
50 HABITAT. The owner of agricultural land may designate

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Page Three

1 not more than two acres of the land for use as a  
2 wildlife habitat. After inspection, if the land meets  
3 the standards established by the commission for a  
4 wildlife habitat under section 110.3, the state  
5 conservation commission shall certify the designated  
6 land as a wildlife habitat and shall send a copy of  
7 the certification to the appropriate assessor. The  
8 commission may subsequently withdraw certification  
9 of the designated land if it fails to meet the  
10 established standards for a wildlife habitat and the  
11 assessor shall be given written notice of the  
12 decertification."

13 11. Page 4, by striking lines 31 through 33 and  
14 inserting in lieu thereof the following:  
15 "441.22 FOREST AND FRUIT-TREE RESERVATIONS.  
16 Forest reservations fulfilling the conditions of  
17 sections 161.1 to 161.13 which are located within  
18 the corporate limits of a city and which are not open  
19 to public use shall be assessed on-a-taxable-valuation  
20 of".

21 12. Page 4, line 34, by inserting after the word  
22 "acre-" the words "at market value."

23 13. Page 5, line 3, by inserting after the word  
24 "planting" the words "except that a fruit-tree  
25 reservation located within the corporate limits of  
26 a city which is not open to public use shall be  
27 assessed at market value".

28 14. Title page, line 4, by inserting after the  
29 word "terraces" the words "wildlife habitats, native  
30 prairies,".

31 15. Title page, line 4, by striking the words  
32 "certain terraces".

33 16. Title page, line 4, by inserting after the  
34 word "prairies" the words ", increasing the amount  
35 of acres to be exempted for certain organizations,".

36 17. Renumbering as necessary.

H-5913 FILED APRIL 20, 1982

RECEIVED FROM THE SENATE

*House concurred 4/21 (J 1643)*

HOUSE FILE 2351

AN ACT

RELATING TO PROPERTY TAX BY PROVIDING FOR EXEMPTIONS FOR WETLANDS, RECREATIONAL LAKES, FOREST COVER, FOREST RESERVATIONS, RIVERS AND STREAMS, RIVER AND STREAM BANKS, WILDLIFE HABITATS, NATIVE PRAIRIES, AND OPEN PRAIRIES, INCREASING THE AMOUNT OF ACRES TO BE EXEMPTED FOR CERTAIN ORGANIZATIONS, AND INCREASING THE ASSESSED VALUE OF FRUIT-TREE AND FOREST RESERVATIONS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 427.1, subsection 9, Code 1981, is amended to read as follows:

9. Property of religious, literary, and charitable societies. All grounds and buildings used or under construction by literary, scientific, charitable, benevolent, agricultural, and religious institutions and societies solely for their appropriate objects, not exceeding three hundred twenty acres in extent and not leased or otherwise used or under construction with a view to pecuniary profit. However, an organization mentioned in this subsection whose primary objective is to preserve land in its natural state may own or lease land not exceeding three hundred twenty acres in each county for its appropriate objects. All deeds or leases

by which such property is held shall be filed for record before the property herein described shall be omitted from the assessment. All such property shall be listed upon the tax rolls of the district or districts in which it is located and shall have ascribed to it an actual fair market value and an assessed or taxable value, as contemplated by section 441.21, whether such property be subject to a levy or be exempted as herein provided and such information shall be open to public inspection.

Sec. 2. Section 427.1, Code 1981, is amended by adding the following new subsections:

NEW SUBSECTION. Wetlands, recreational lakes, forest covers, forest reservations, rivers and streams, river and stream banks, and open prairies as designated by the board of supervisors of the county in which located. The board of supervisors shall annually designate the real property, not to exceed in the aggregate for the fiscal year beginning July 1, 1983 the greater of one percent of the acres assessed as agricultural land or three thousand acres in each county, for which this exemption shall apply. For subsequent fiscal years, the limitation on the maximum acreage of real property that may be granted exemptions shall be the limitation for the previous fiscal year, unless the amount of acreage granted exemptions for the previous fiscal year equaled the limitation for that year; then the limitation for the subsequent fiscal year is the limitation for the previous fiscal year plus an increase, not to exceed three hundred acres, of ten percent of that limitation. However, the board of supervisors shall grant a tax exemption to a tract of land if it fulfills the conditions of sections 161.1 to 161.13 for a forest reservation. The acreage granted this exemption for a forest reservation shall not be included within the limitation for the fiscal year for which the exemption is granted. The procedures of this subsection shall be followed for each assessment year to procure an exemption for the fiscal year

beginning in the assessment year. The exemption shall be only for the fiscal year for which it is granted, except that an exemption granted for wetlands shall be for three fiscal years. A parcel of property may be granted subsequent exemptions. The exemption shall only be granted for parcels of property of two acres or more.

Application for this exemption shall be filed with the commissioners of the soil conservation district in which the property is located, or if not located in a district, to the board of supervisors, not later than April 15 of the assessment year, on forms provided by the department of revenue. However, in the case of an exemption granted for wetlands an application does not have to be filed for the second and third years of the three-year exemption period. 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. In the case of an open prairie which is or includes a gully area susceptible to severe erosion, an approved erosion control plan must accompany the application. Upon receipt of the application, the commissioners or the board of supervisors, if the property is not located in a soil conservation district, shall certify whether the property is eligible to receive the exemption. The commissioners or board shall not withhold certification of the eligibility of property because of the existence upon the property of an abandoned building or structure which is not used for economic gain. If the commissioners certify that the property is eligible, the application shall be forwarded to the board of supervisors by May 1 of that assessment year with the certification of the eligible acreage. An application must be accompanied by an affidavit signed by the applicant that if an exemption is granted, the property if other than a forest reservation will not be used for economic gain during the assessment year in which the exemption is granted.

Before the board of supervisors may designate real property for the exemption, it shall establish priorities for the types of real property for which an exemption may be granted and the amount of acreage. These priorities may be the same as or different than those for previous years. The board of supervisors shall get the approval of the governing body of the city before an exemption may be granted to real property located within the corporate limits of that city. A public hearing shall be held with notice given as provided in section 23.2 at which the proposed priority list shall be presented. After the public hearing, the board of supervisors shall adopt by resolution the proposed priority list or another priority list. Property upon which are located abandoned buildings or structures shall have the lowest priority on the list adopted, except where the board of supervisors determines that a structure has historic significance. The board of supervisors shall also provide for a procedure where the amount of acres for which exemptions are sought exceeds the amount the priority list provides for that type or in the aggregate for all types.

After receipt of an application with its accompanying certification and affidavit and the establishment of the priority list, the board of supervisors may grant a tax exemption under this subsection using the established priority list as a mandate. Real property designated for the tax exemption shall be designated by May 15 of the assessment year in which begins the fiscal year for which the exemption is granted. Notification shall be sent to the county auditor and the applicant.

The board of supervisors, except as required for forest reservations, does not have to grant tax exemptions under this subsection, grant tax exemptions in the aggregate of the maximum acreage which may be granted exemptions, or grant a tax exemption for the total acreage for which the applicant requested the exemption. Only real property in parcels of

two acres or more which is wetlands, recreational lakes, forest cover, forest reservations, river and stream, river and stream banks or open prairie and which is utilized for the purposes of providing soil erosion control or wildlife habitat or both, and which is subject to property tax for the fiscal year for which the tax exemption is requested is eligible for the exemption under this subsection. However, in addition to the above, in order for a gully area which is susceptible to severe erosion to be eligible, there must be an erosion control plan for it approved by the commissioners of the soil conservation district in which it is located or the state soil conservation committee if not located in a district. In the case of an exemption for river and stream or river and stream banks, the exemption shall not be granted unless there is included in the exemption land located at least thirty-three feet from the ordinary high water mark of the river and stream or river and stream banks. Property shall not be denied an exemption because of the existence upon the property of an abandoned building or structure which is not used for economic gain. If the real property is located within a city, the approval of the governing body must be obtained before the real property may be eligible for an exemption. For purposes of this subsection:

a. "Wetlands" means land preserved in its natural condition which is mostly under water, which produces little economic gain, which has no practical use except for wildlife or water conservation purposes, and the drainage of which would be lawful, feasible and practical and would provide land suitable for the production of livestock, dairy animals, poultry, fruit, vegetables, forage and grains. "Wetlands" includes adjacent land which is not suitable for agricultural purposes due to the presence of the land which is under water.

b. "Open prairies" includes hillsides and gully areas which have a permanent grass cover but does not include native prairies meeting the criteria of the state conservation commission.

c. "Forest cover" means land which is predominantly wooded.

d. "Recreational lake" means a body of water, which is not a river or stream, owned solely by a nonprofit organization and primarily used for boating, fishing, swimming and other recreational purposes.

e. "Forest reservation" means land fulfilling the conditions of sections 161.1 to 161.13 except land located within the corporate limits of a city which is not open to public use.

f. "Used for economic gain" includes, but is not limited to, using property for the storage of equipment, machinery, or crops.

NEW SUBSECTION. NATIVE PRAIRIE. Land designated as native prairie by a county conservation board or by the state conservation commission in an area not served by a county conservation board. Application for the exemption shall be made on forms provided by the department of revenue. The application forms shall be filed with the assessing authority not later than the first of February of the year for which the exemption is requested. The application must be accompanied by an affidavit signed by the applicant that if the exemption is granted, the property will not be used for economic gain during the assessment year in which the exemption is granted. If the property is used for economic gain during the assessment year in which the exemption is granted, the property shall lose its tax exemption and shall be taxed at the rate levied by the county for the fiscal year beginning in that assessment year. The first annual application shall be accompanied by a certificate from the county conservation board serving the area in which the property is located or if none exists, the state conservation commission stating that the land is native prairie. The county conservation board or the state conservation commission shall issue the certificate if the board or commission finds that the land has never been cultivated, is unimproved, is primarily a

mixture of warm season grasses interspersed with flowering plants, and meets the other criteria established by the state conservation commission for native prairie. A taxpayer may seek judicial review of a decision of a board or the commission according to chapter 17A. The state conservation commission shall adopt rules to implement this subsection.

NEW SUBSECTION. LAND CERTIFIED AS A WILDLIFE HABITAT. The owner of agricultural land may designate not more than two acres of the land for use as a wildlife habitat. After inspection, if the land meets the standards established by the commission for a wildlife habitat under section 110.3, the state conservation commission shall certify the designated land as a wildlife habitat and shall send a copy of the certification to the appropriate assessor. The commission may subsequently withdraw certification of the designated land if it fails to meet the established standards for a wildlife habitat and the assessor shall be given written notice of the decertification.

Sec. 3. Section 441.22, Code 1981, is amended to read as follows:

441.22 FOREST AND FRUIT-TREE RESERVATIONS. Forest reservations fulfilling the conditions of sections 161.1 to 161.13 which are located within the corporate limits of a city and which are not open to public use shall be assessed ~~on a taxable valuation of fourteen dollars and eighty-two cents per acre~~ at market value. Fruit-tree reservations fulfilling the conditions of sections 161.1 to 161.13 shall be assessed on a taxable valuation of ~~fourteen~~ twenty dollars ~~and eighty-two cents~~ per acre for a period of eight years from the time of planting except that a fruit-tree reservation located within the corporate limits of a city which is not open to public use shall be assessed at market value. In all other cases where trees are planted upon any tract of land, without regard to area, for forest, fruit, shade, or ornamental purposes, or for windbreaks, the assessor shall

not increase the valuation of such property because of such improvements.

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DELWYN STROMER  
Speaker of the House

---

TERRY E. BRANSTAD  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2351, Sixty-ninth General Assembly.

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ELIZABETH A. ISAACSON  
Chief Clerk of the House

Approved May 11, 1982

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ROBERT D. RAY  
Governor