

Natural Resources and Outdoor Recreation: Stuekel, Chair; Cooper and Fogarty.

MAR 6 1985

Sen. NATURAL RESOURCES AND
OUTDOOR RECREATION 3/26/85
Do Pass 4/10 (p. 1204)
House File 497

HOUSE FILE 497
BY BLACK

NATURAL RESOURCES: Ricdan, Chair; Goodwin and Doyle
Do Pass 2/5 (p. 251)

Passed House, Date 3-25-85 (p. 1023) Passed Senate, Date 2-7-86 (p. 265)
Vote: Ayes 93 Nays 0 Vote: Ayes 41 Nays 1

Approved April 21, 1986 (p. 1606)
~~Repassed House 4-10-86 (p. 1570)~~
93 - 0

A BILL FOR

- 1 An Act relating to procedures for the establishment of priorities
- 2 for property tax exemptions for wetlands, recreational lakes,
- 3 forest covers, rivers and streams, river and stream banks,
- 4 and open prairies.
- 5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

HOUSE FILE 497

S-5045

1 Amend House File 497, as passed by the House, as
 2 follows:
 3 1. Page 1, by inserting after line 24 the
 4 following:
 5 "Sec. 2. Section 427.1, subsection 36, Code
 6 Supplement 1985, is amended by adding the following
 7 new unnumbered paragraph:
 8 NEW UNNUMBERED PARAGRAPH. Notwithstanding other
 9 requirements under this subsection, the owner of any
 10 property lying between a river or stream and a dike
 11 which is required to be set back three hundred feet or
 12 less from the river or stream shall automatically be
 13 granted an exemption for that property upon submission
 14 of an application accompanied by an affidavit signed
 15 by the applicant that if the exemption is granted the
 16 property will not be used for economic gain during the
 17 period of exemption. The exemption shall continue
 18 from year to year for as long as the property
 19 qualifies and is not used for economic gain, without
 20 need for filing additional applications or affidavits.
 21 Property exempted pursuant to this paragraph is in
 22 addition to the maximum acreage applicable to other
 23 exemptions under this subsection."

S-5045 Filed and adopted February 7, 1986 BY SCHWENGELS

(p. 265)

1 Section 1. Section 427.1, subsection 36, unnumbered
2 paragraph 3, Code 1985, is amended to read as follows:

3 Before the board of supervisors may designate real property
4 for the exemption, it shall establish priorities for the types
5 of real property for which an exemption may be granted and the
6 amount of acreage. These priorities may be the same as or
7 different than those for previous years. The board of
8 supervisors shall get the approval of the governing body of
9 the city before an exemption may be granted to real property
10 located within the corporate limits of that city. A public
11 hearing shall be held with notice given as provided in section
12 23.2 at which the proposed priority list shall be presented.
13 However, no public hearing is required if the proposed
14 priorities are the same as those for the previous year. After
15 the public hearing, the board of supervisors shall adopt by
16 resolution the proposed priority list or another priority
17 list. Property upon which are located abandoned buildings or
18 structures shall have the lowest priority on the list adopted,
19 except where the board of supervisors determines that a
20 structure has historic significance. The board of supervisors
21 shall also provide for a procedure where the amount of acres
22 for which exemptions are sought exceeds the amount the
23 priority list provides for that type or in the aggregate for
24 all types.

25 EXPLANATION

26 This bill provides that the county board of supervisors
27 need not hold a public hearing on proposed priorities in
28 connection with property tax exemptions for wetlands, recrea-
29 tional lakes, forest covers, rivers and streams, river and
30 stream banks, and open prairies if the proposed priorities are
31 the same as those for the previous year.

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SENATE AMENDMENT TO HOUSE FILE 497

H-5084

1 Amend House File 497, as passed by the House, as
2 follows:

3 1. Page 1, by inserting after line 24 the
4 following:

5 "Sec. 2. Section 427.1, subsection 36, Code
6 Supplement 1985, is amended by adding the following
7 new unnumbered paragraph:

8 NEW UNNUMBERED PARAGRAPH. Notwithstanding other
9 requirements under this subsection, the owner of any
10 property lying between a river or stream and a dike
11 which is required to be set back three hundred feet or
12 less from the river or stream shall automatically be
13 granted an exemption for that property upon submission
14 of an application accompanied by an affidavit signed
15 by the applicant that if the exemption is granted the
16 property will not be used for economic gain during the
17 period of exemption. The exemption shall continue
18 from year to year for as long as the property
19 qualifies and is not used for economic gain, without
20 need for filing additional applications or affidavits.
21 Property exempted pursuant to this paragraph is in
22 addition to the maximum acreage applicable to other
23 exemptions under this subsection."

H-5084 FILED FEBRUARY 12, 1986 RECEIVED FROM THE SENATE

House concurred 4/10 (p. 1370)

HOUSE FILE 497

AN ACT
RELATING TO PROCEDURES FOR THE ESTABLISHMENT OF PRIORITIES
FOR PROPERTY TAX EXEMPTIONS FOR WETLANDS, RECREATIONAL
LAKES, FOREST COVERS, RIVERS AND STREAMS, RIVER AND STREAM
BANKS, AND OPEN PRAIRIES.

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

Section 1. Section 427.1, subsection 36, unnumbered
paragraph 3, Code 1985, is amended to read as follows:

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.
However, no public hearing is required if the proposed
priorities are the same as those for the previous year. 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.

Sec. 2. Section 427.1, subsection 36, Code Supplement
1985, is amended by adding the following new unnumbered
paragraph:

NEW UNNUMBERED PARAGRAPH. Notwithstanding other
requirements under this subsection, the owner of any property
lying between a river or stream and a dike which is required
to be set back three hundred feet or less from the river or
stream shall automatically be granted an exemption for that
property upon submission of an application 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 period of exemption. The exemption shall continue from
year to year for as long as the property qualifies and is not
used for economic gain, without need for filing additional
applications or affidavits. Property exempted pursuant to
this paragraph is in addition to the maximum acreage
applicable to other exemptions under this subsection.

DONALD D. AVENSON
Speaker of the House

ROBERT T. ANDERSON
President of the Senate

I hereby certify that this bill originated in the House and
is known as House File 497, Seventy-first General Assembly.

JOSEPH O'HERN
Chief Clerk of the House
Approved April 21, 1986

TERRY E. BRANSTAD
Governor

H.F. 497