

House File 335 - Introduced

HOUSE FILE 335

BY HEATON

A BILL FOR

1 An Act establishing a property tax credit for certain private
2 property made available to the public for recreational
3 purposes and including applicability provisions.

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

1 Section 1. NEW SECTION. 427D.1 Public recreational use
2 areas — property tax credit.

3 1. For purposes of this chapter, unless the context
4 otherwise requires:

5 a. "*Charge*" means the same as defined in section 461C.2.

6 b. "*Land*" means the same as defined in section 461C.2.

7 c. "*Parcel*" means the same as defined in section 445.1.

8 d. "*Public recreational use area*" means that portion of
9 private lands or waters, not less than one acre in continuous
10 area and approved by the county conservation board, upon which
11 the owner authorizes the public to engage in one or more
12 recreational purposes without charge.

13 e. "*Recreational purpose*" means the same as defined in
14 section 461C.2.

15 2. In order to encourage private owners of land to make
16 private land and water areas available to the public for
17 a recreational purpose, an owner who establishes a public
18 recreational use area shall be entitled to the tax credit and
19 other benefits provided by this chapter.

20 3. An owner seeking to establish a public recreational use
21 area shall file an application with the county conservation
22 board of each county in which the proposed public recreational
23 use area is located, on a form prescribed by the natural
24 resource commission, setting forth all of the following:

25 a. The boundaries and total area of the proposed
26 recreational use area.

27 b. The recreational purposes proposed to be authorized on
28 the public recreational use area, including limits to the scope
29 of any recreational purpose.

30 c. A description and location of the points of entry onto
31 and exit from the proposed public recreational use area,
32 including restrictions relating to passage over and presence on
33 land comprising the proposed area.

34 d. The dates and periods of time during which recreational
35 purposes will be allowed.

1 e. The method by which a person using the public
2 recreational use area is required to notify the owner of the
3 person's presence within the area pursuant to section 427D.3,
4 subsection 3.

5 f. Other information required by the natural resource
6 commission.

7 4. It shall be the duty of the county conservation board
8 to secure the facts relative to an application for a public
9 recreational use area by taking the sworn statement, or
10 affirmation, of the owner and to inspect the area for which an
11 application is filed before the application is approved. Use
12 of aerial photographs may be substituted for on-site inspection
13 when appropriate. This chapter shall not be construed to
14 modify any other provision of law governing the engagement in
15 a recreational purpose. A county conservation board shall
16 only approve an application if the application meets the
17 criteria established by the natural resource commission to be a
18 public recreational use area. The activities, area, and other
19 criteria specified by the owner in subsection 3, paragraphs "a"
20 through "e", shall not be modified by the county conservation
21 board without written authorization from the owner. A denial
22 of an application for a public recreational use area may be
23 appealed to the county board of supervisors.

24 5. Once the application has been approved, each parcel
25 containing a portion of the public recreational use area
26 shall receive, for the assessment year beginning January 1
27 immediately following the date of approval, a property tax
28 credit in an amount equal to the number of acres of the public
29 recreational use area located on the parcel multiplied by ten
30 dollars.

31 6. Upon the filing and approval of the application for a
32 public recreational use area, the credit shall be allowed on
33 the parcel for successive years without further filing as long
34 as the public recreational use area satisfies the requirements
35 for the credit. If the public recreational use area ceases

1 to qualify under this chapter or the owner wishes to withdraw
2 the land from use as a public recreational use area, the owner
3 shall provide written notice to the assessor. If the public
4 recreational use area ceases to qualify under this chapter or
5 the land is withdrawn from use as a public recreational use
6 area, the amount of the credit for the assessment year during
7 which the eligibility ceases or is withdrawn shall be prorated.

8 **Sec. 2. NEW SECTION. 427D.2 Administration.**

9 1. The assessor shall maintain a permanent file of current
10 credits under this chapter. The assessor shall file a notice
11 of transfer of property for which a credit has been allowed
12 when notice is received from the office of the county recorder,
13 from the person who sold or transferred the property, or from
14 the personal representative of a deceased property owner.
15 The county recorder shall give notice to the assessor of
16 each transfer of title filed in the recorder's office. The
17 notice from the county recorder shall describe the property
18 transferred, the name of the person transferring title to the
19 property, and the name of the person to whom title to the
20 property has been transferred.

21 2. When all or a portion of a parcel that is allowed a
22 credit under this chapter is sold, transferred, or ownership
23 otherwise changes, the buyer, transferee, or new owner who
24 wishes to receive the credit shall refile the claim for credit
25 if the public recreational use area remains eligible. In
26 addition, when a portion of a parcel that is allowed a credit
27 under this chapter is sold, transferred, or ownership otherwise
28 changes, the owner of the portion of the parcel for which
29 ownership did not change shall refile the claim for credit if
30 the public recreational use area remains eligible.

31 **Sec. 3. NEW SECTION. 427D.3 Access to public recreational**
32 **use area.**

33 1. The owner of a public recreational use area, consistent
34 with the authorizations and limitations specified in the
35 application under section 427D.1 and approved by the county

1 conservation board, shall permit members of the public entry
2 onto, use of, passage over, and presence on land comprising the
3 recreational use area for authorized recreational purposes if
4 the required notification is provided to the owner.

5 2. The county conservation board shall maintain on the
6 county internet site an updated list of all approved public
7 recreational use areas in the county. For each approved
8 public recreational use area, the list shall include a map
9 of the area's boundaries, the types of recreational purposes
10 authorized on the area, the dates and times for which each such
11 recreational purpose is authorized, the acceptable methods of
12 notifying the owner of the public user's presence inside the
13 area, and any other authorizations or restrictions for the
14 area.

15 3. The methods of notice required to be provided to an
16 owner as a condition of use of a public recreational use area
17 shall be selected by the owner and may include written on-site
18 notification, personal notification, telephonic notification,
19 or electronic mail.

20 Sec. 4. NEW SECTION. 427D.4 Liability of owners limited.

21 The owner of a public recreational use area shall be entitled
22 to the protections from liability and be subject to the
23 requirements of chapter 461C as if the owner under this chapter
24 was a holder under chapter 461C.

25 Sec. 5. NEW SECTION. 427D.5 Rules.

26 The natural resource commission shall adopt rules pursuant
27 to chapter 17A to administer this chapter.

28 Sec. 6. IMPLEMENTATION OF ACT. Section 25B.7 shall not
29 apply to this Act.

30 EXPLANATION

31 The inclusion of this explanation does not constitute agreement with
32 the explanation's substance by the members of the general assembly.

33 This bill provides that in order to encourage private owners
34 of land to make land and water areas available to the public
35 for recreational purposes, an owner who establishes a public

1 recreational use area upon the owner's private lands or waters
2 shall be entitled to the tax credit and other benefits provided
3 in the bill.

4 The owner seeking to establish a public recreational use
5 area may file an application with the county conservation
6 board, on a form prescribed by the natural resource commission,
7 setting forth the following: (1) the boundaries and total area
8 of the proposed recreational use area; (2) the recreational
9 purposes proposed to be authorized on the public recreational
10 use area; (3) a description and location of the points of
11 entry onto and exit from the proposed public recreational use
12 area; (4) the proposed dates and periods of time during which
13 recreational purposes will be allowed; (5) the proposed method
14 by which persons utilizing the public recreational use area are
15 required to notify the owner of their presence within the area;
16 and (6) other information required by the natural resource
17 commission.

18 The bill requires the county conservation board to take
19 a sworn statement from the applicant and to inspect the area
20 for which the application is filed before the application is
21 approved. An application may only be approved by the county
22 conservation board if the application meets the criteria
23 established by the natural resource commission to be a public
24 recreational use area. A denial of an application for a public
25 recreational use area may be appealed to the county board of
26 supervisors.

27 Once the application has been approved, each parcel
28 containing a portion of the public recreational use area
29 shall receive a property tax credit in an amount equal to the
30 number of acres of the public recreational use area located on
31 the parcel multiplied by \$10. Upon the filing and approval
32 of the application for a public recreational use area, the
33 credit shall be allowed on the parcel for successive years
34 without further filing as long as the public recreational
35 use area satisfies the requirements for the credit. The

1 bill establishes requirements and procedures relating to
2 disqualification and withdrawal of the land from being used as
3 a public recreational use area.

4 The owner of a public recreational use area, consistent
5 with the authorizations and limitations specified in the
6 application and approved by the county conservation board,
7 shall permit members of the public entry onto, use of, passage
8 over, and presence on land comprising the public recreational
9 use area for authorized recreational purposes if the required
10 notification, as specified in the bill, is provided to the
11 owner. Each county conservation board is required to maintain
12 on the county internet site an updated list of all approved
13 public recreational use areas in the county, including
14 specified information about each such area.

15 The bill provides that the owner of a public recreational use
16 area shall be entitled to the protections from civil liability
17 and be subject to the requirements of Code chapter 461C (public
18 use of private lands and waters).

19 The bill directs the natural resource commission to adopt
20 rules to administer the provisions of the bill.

21 The bill provides that the provisions in Code section 25B.7,
22 relating to the obligation of the state to reimburse local
23 jurisdictions for property tax credits enacted on or after
24 January 1, 1997, do not apply to the credit authorized in the
25 bill.