

**Senate File 2312 - Introduced**

SENATE FILE 2312  
BY COMMITTEE ON NATURAL  
RESOURCES AND ENVIRONMENT

(SUCCESSOR TO SSB 3134)

**A BILL FOR**

1 An Act relating to the acquisition of real property by county  
2 conservation boards and the department of natural resources.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 350.4, subsection 2, Code 2022, is  
2 amended to read as follows:

3 2. To acquire in the name of the county by gift, purchase,  
4 lease, agreement, exchange, or otherwise, in fee or with  
5 conditions, and subject to section 465A.5, suitable real  
6 estate within or without the territorial limits of the county  
7 for public museums, parks, preserves, parkways, playgrounds,  
8 recreation centers, forests, wildlife, and other conservation  
9 purposes and for participation in watershed, drainage, and  
10 flood control programs for the purpose of increasing the  
11 recreational resources of the county. The natural resource  
12 commission, the county board of supervisors, or the governing  
13 body of any city, upon request of the county conservation  
14 board, may transfer to the county conservation board, for  
15 use as museums, parks, preserves, parkways, playgrounds,  
16 recreation centers, play fields, tennis courts, skating rinks,  
17 swimming pools, gymnasiums, rooms for arts and crafts, camps  
18 and meeting places, community forests, wildlife areas, and  
19 other recreational purposes, any land and buildings owned or  
20 controlled by the department of natural resources or the county  
21 or city and not devoted or dedicated to any other inconsistent  
22 public use. In acquiring or accepting land, due consideration  
23 shall be given to its scenic, historic, archaeological,  
24 recreational, or other special features, and land shall not be  
25 acquired or accepted unless, in the opinion of the board, it  
26 is suitable or, in the case of exchange, is suitable and of  
27 substantially the same value as the property exchanged from  
28 the standpoint of its proposed use. An exchange of property  
29 approved by the county conservation board and the board of  
30 supervisors is not subject to [section 331.361, subsection 2.](#)

31 Sec. 2. Section 455A.5, subsection 6, paragraph c, Code  
32 2022, is amended to read as follows:

33 c. Approve or disapprove proposals submitted by the director  
34 for the acquisition or disposal of state lands and waters  
35 relating to state parks, recreational facilities, and wildlife

1 programs, ~~submitted by the director~~ subject to section 465A.5.

2 Sec. 3. NEW SECTION. 465A.5 **Restrictions on acquiring real**  
3 **property.**

4 1. For purposes of this section:

5 a. "*Capped price*" means the maximum amount a county  
6 conservation board or the department may spend on a property as  
7 calculated pursuant to this section.

8 b. "*Department*" means the department of natural resources.

9 c. "*Estimated value*" means the region-specific average  
10 value listed in the farmland value survey for specified  
11 classifications of land.

12 d. "*Farmland value survey*" means the Iowa land trends  
13 and values survey published biannually by the realtors land  
14 institute — Iowa chapter.

15 2. When purchasing real property, all county conservation  
16 boards and the department are subject to the limitations set  
17 forth in this section.

18 3. In acquiring real property that meets any of the  
19 following land classifications, a county conservation board  
20 shall not spend more than the capped price, which shall be  
21 calculated as the respective percentage applied to the higher  
22 estimated value listed in the two most recently published  
23 editions of the farmland value survey at the time of the  
24 acquisition:

25 a. For timber and nontillable pasture, eighty percent.

26 b. For low-quality cropland, seventy-five percent.

27 c. For medium-quality cropland, seventy percent.

28 d. For high-quality cropland, sixty-five percent.

29 4. In acquiring real property that meets any of the  
30 following land classifications, the department shall not spend  
31 more than the capped price, which shall be calculated as the  
32 respective percentage applied to the higher estimated value  
33 listed in the two most recently published editions of the  
34 farmland value survey at the time of the acquisition:

35 a. For timber and nontillable pasture, seventy-five percent.

1     *b.* For low-quality cropland, seventy percent.

2     *c.* For medium-quality cropland, sixty-five percent.

3     *d.* For high-quality cropland, sixty percent.

4     5. *a.* The capped price calculated in subsection 4 includes  
5 all moneys provided by the department and any moneys provided  
6 from a federal or other source.

7     *b.* (1) The capped price calculated in subsections 3 and 4  
8 shall be calculated only for the portion of a parcel that is  
9 purchased.

10     (2) A person who sells a parcel to the department or a  
11 county conservation board for the capped price for the parcel  
12 shall not consider the difference between the capped price for  
13 the parcel and the farmland value survey estimated value for  
14 the parcel to be deductible for determining taxable income  
15 for state tax purposes. However, if the sale price is below  
16 the capped price for the parcel, the person may consider  
17 the difference between the sale price and the capped price  
18 as deductible for determining taxable income for state tax  
19 purposes. This subparagraph does not apply to a bona fide  
20 donation of land made for no consideration.

21

EXPLANATION

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

24     This bill relates to the acquisition of real property by  
25 county conservation boards and the department of natural  
26 resources (DNR). Current law authorizes county conservation  
27 boards to acquire property for public museums, parks,  
28 preserves, parkways, playgrounds, recreation centers, forests,  
29 wildlife, and other conservation purposes and for participation  
30 in watershed, drainage, and flood control programs for the  
31 purpose of increasing the recreational resources of the county.  
32 With approval of the natural resource commission, DNR may  
33 acquire lands and waters relating to state parks, recreational  
34 facilities, and wildlife programs.

35     The bill provides spending restrictions on county

1 conservation boards and DNR when purchasing certain properties.  
2 For timber, nontillable pasture, low-quality cropland,  
3 medium-quality cropland, and high-quality cropland, a county  
4 conservation board or DNR may only spend up to a certain  
5 percentage of the property's value as estimated by the Iowa  
6 land trends and values survey published biannually by the  
7 realtors land institute — Iowa chapter. The capped price as  
8 it relates to acquisitions by DNR includes all moneys provided  
9 by DNR and any moneys provided from a federal or other source.  
10 The capped price shall be calculated only for the portion of a  
11 parcel that is purchased.

12 A person who sells a parcel to a county conservation board  
13 or DNR for the capped price for the parcel shall not consider  
14 the difference between the capped price for the parcel and  
15 the farmland value survey estimated value for the parcel to  
16 be deductible for determining taxable income for state tax  
17 purposes. However, a person may consider the difference  
18 between the sale price and the capped price as deductible  
19 for determining taxable income for state tax purposes if the  
20 sale price is below the capped price for the parcel. The bill  
21 does not apply to a bona fide donation of land made for no  
22 consideration.