

postage on the envelope, addressed to the party or a successor of the party at the last known mailing address and deposited in a mail receptacle provided by the United States postal service.

Sec. 5. Section 562.8, Code 1983, is amended to read as follows:

562.8 TERMINATION OF LIFE ESTATE—FARM TENANCY. Upon the termination of a life estate, a farm tenancy granted by the life tenant shall continue until the following March 1 except that if the life estate terminates between September 1 and the following March 1 inclusively, then the farm tenancy shall continue for that year as provided by section 562.6 and continue until notice of termination is given by the holder of the successor the holder of the successor interest serves notice of termination of the interest in the manner provided by section 562.7. However, if the lease is binding upon the holder of the successor interest by the provision of a trust or by specific commitment of the holder of the successor interest, the lease shall terminate as provided by that provision or commitment. This section shall does not be construed to abrogate the common law doctrine of emblements.

Approved May 26, 1983

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## CHAPTER 133

### APPLICATION FOR POLLUTION CONTROL EQUIPMENT EXEMPTION

*H.F. 574*

**AN ACT** relating to filing of an application for an exemption from the property tax for pollution-control equipment.

*Be It Enacted by the General Assembly of the State of Iowa.*

Section 1. Section 427.1, subsection 32, unnumbered paragraphs 4 and 5, Code 1983, are amended to read as follows:

Application for this exemption shall be filed with the assessing authority not later than the first of February of the first year for which the exemption is requested, on forms provided by the department of revenue. The application shall describe and locate the specific pollution-control property to be exempted.

The ~~first annual~~ application for ~~any~~ a specific pollution-control property shall be accompanied by a certificate of the executive director of the department of water, air and waste management certifying that the primary use of the pollution-control property is to control or abate pollution of any air or water of this state or to enhance the quality of any air or water of this state.

Sec. 2. A person claiming the exemption for pollution-control equipment under section 427.1, subsection 32 on the effective date of this Act whose eligibility does not terminate on December 31 of that year must apply for the exemption for the following year but thereafter section 1 of this Act applies.

Approved May 24, 1983