

CHAPTER 1113

PRIORITIES FOR NATURAL AREAS TAX EXEMPTION

H.F. 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.

Approved April 21, 1986

CHAPTER 1114

FUR, FISH AND GAME LICENSE

H.F. 2032

AN ACT relating to combined hunting, fishing, and fur harvesting licenses.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 110.1, Code 1985, is amended by adding the following new subsection:

NEW SUBSECTION. 3A. Hunting, fishing, and fur harvesting combined licenses:

- a. Annual fur, fish and game license for residents \$28.50