

**404B.5 Application for exemption by property owner.**

An application shall be filed for each revitalization project resulting in increased assessed value for which an exemption is claimed. The application for exemption shall be filed by the owner of the property with the local assessor by February 1 of the first assessment year for which the exemption is requested. Applications for exemption shall be made on forms prescribed by the local assessor and shall contain information pertaining to the requirements under [this section](#) and any requirements imposed by a city or county governing body.

[2009 Acts, ch 100, §27, 30](#)