

**427B.2 Zoning under chapter 335.**

1. The board of supervisors of a county which has appointed a county zoning commission and provided for county zoning under [chapter 335](#) may provide for a partial exemption from property taxation of the actual value added to industrial real estate as provided under [section 427B.1](#).

2. The board of supervisors of a county which has not appointed a zoning commission may provide for a partial exemption from property taxation of the actual value added to industrial real estate as provided under [section 427B.1](#) in the following areas:

a. Outside the incorporated limits of a city to which a city has extended its zoning ordinance pursuant to [section 414.23](#) which complies with the city's zoning ordinance.

b. Outside the incorporated limits of a city which has adopted a zoning ordinance but which has not extended the ordinance to the area permitted under [section 414.23](#) if the property would be within the area to which a city may extend a zoning ordinance pursuant to [section 414.23](#).

c. Outside the incorporated limits of a city which has not adopted a zoning ordinance but which would be within the area to which a city may extend a zoning ordinance pursuant to [section 414.23](#).

3. The board of supervisors of a county which has not appointed a zoning commission may provide for a partial exemption from property taxation of the actual value added to industrial real estate as provided under [section 427B.1](#) in an area where the partial exemption could not otherwise be granted under [this chapter](#) where the actual value added is to industrial real estate existing on July 1, 1979.

4. To grant an exemption under the provisions of [this section](#), the county board of supervisors shall comply with all of the requirements imposed by [this chapter](#) upon the city council of a city.

[C81, §427B.2; 82 Acts, ch 1104, §21 – 23]

2009 Acts, ch 41, §255

Referred to in §427B.1, 427B.7, 427B.17