

**223—47.3(303) Program administration.**

**47.3(1)** The staff of the society shall review and evaluate proposed and completed substantial rehabilitation applications. The state historic preservation officer shall provide applicants of approved projects with a certification of completed work.

**47.3(2)** Boards of supervisors shall establish their priorities for which an exemption may be granted. Examples of exemption priorities may be: a maximum annual dollar amount of exemptions allowed on a first-come basis; types of historic properties as defined in Iowa Code section 427.16; property types defined by use or location; exclusion of properties within a tax increment financing or special municipal improvement district; or other criteria specified by the board of supervisors. An annual priority list shall be established by boards of supervisors as required by Iowa Code section 427.16.

**47.3(3)** An annual report listing all historic properties in the county for which an exemption has been granted shall be prepared by the assessor on or before July 1, submitted to the respective county auditor and to the state historic preservation officer.