

FILED MAR 22 '01

SENATE FILE 513  
BY HANSEN

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

A BILL FOR

1 An Act providing a property tax exemption for conservation buffer  
2 strips, and providing an appropriation.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SF 513  
WAYS & MEANS

1 Section 1. Section 427.1, Code 2001, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. 20A. CONSERVATION BUFFER STRIPS. A  
4 conservation buffer strip as provided in this subsection.

5 a. As used in this subsection, "conservation buffer strip"  
6 means a riparian buffer of grass or other permanent  
7 vegetation.

8 b. In order to qualify for a conservation buffer strip  
9 property tax exemption under this subsection, an owner must  
10 establish a conservation buffer strip that meets all of the  
11 following requirements:

12 (1) It must border a major water source as defined in  
13 section 455B.204. This subsection applies only if the  
14 conservation buffer strip exists on each side of the major  
15 water source, unless the owner applying for the tax exemption  
16 does not own the real property adjoining each side of the  
17 major water source. In any event, the conservation buffer  
18 strip must border the major water source for at least eight  
19 feet.

20 (2) It must be located outside an incorporated city.

21 (3) It must be established in a manner and maintained in a  
22 condition that effectively mitigates the effects of  
23 concentrated runoff on surface water quality, according to a  
24 determination by the soil and water conservation district  
25 commissioners of the county in which the conservation buffer  
26 strip is located. In making its determination, the  
27 commissioners may consider relevant requirements used to  
28 determine eligibility in the conservation buffer strip program  
29 as provided in section 466.4.

30 c. A person owning real property that qualifies for a  
31 conservation buffer strip property tax exemption under this  
32 subsection shall apply to the county assessor for the  
33 exemption each year before the first of July. The application  
34 shall be made on forms prescribed by the department of revenue  
35 and finance. The application shall be accompanied by a

1 statement by the commissioners of the soil and water  
2 conservation district where the conservation buffer strip is  
3 located containing a determination that the conservation  
4 buffer strip is established in a manner or maintained in a  
5 condition that effectively mitigates the effects of  
6 concentrated runoff on surface water quality. The county  
7 assessor shall annually review each application for the  
8 conservation buffer strip property tax exemption and submit  
9 it, with the statement by the soil and water conservation  
10 district commissioners, to the board of supervisors for  
11 approval or denial. An applicant for a property tax exemption  
12 under this subsection may appeal the decision of the board of  
13 supervisors to the district court.

14 d. The cost of providing a conservation buffer strip  
15 property tax exemption shall be fully funded by the state. A  
16 conservation buffer strip fund is created within the state  
17 treasury. There is appropriated annually from the general  
18 fund of the state to the department of revenue and finance to  
19 be credited to the fund, an amount sufficient to implement  
20 this subsection. The department shall adopt rules required  
21 for a county to apply to receive reimbursement under this  
22 subsection and the manner in which reimbursement shall be  
23 made.

24 EXPLANATION

25 This bill amends Code section 427.1, that provides for  
26 property tax exemptions, by adding a new exception for the  
27 establishment or maintenance of a conservation buffer strip.  
28 The bill provides that the conservation buffer strip is a  
29 riparian buffer of grass or other permanent vegetation that is  
30 used to mitigate the effects of concentrated runoff on surface  
31 water quality. The bill provides that a person owning real  
32 property that qualifies for the tax exemption must apply to  
33 the county assessor for the exemption each year before the  
34 first of July. The application must be accompanied by a  
35 statement by the commissioners of the soil and water

1 conservation district where the buffer is located containing a  
2 determination that the buffer strip effectively mitigates the  
3 effects of concentrated runoff on surface water quality.

4 The bill provides that the cost of providing the tax  
5 exemption shall be fully funded by the state. The bill  
6 establishes a fund and a standing unlimited appropriation  
7 required to fund the exemption.

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