

Sexton, Miller, Fink

SSB 311Z

Natural Resources +

Environment

SENATE FILE _____
BY (PROPOSED COMMITTEE ON

NATURAL RESOURCES AND

ENVIRONMENT BILL BY

CHAIRPERSON SEXTON)

Succeeded By
(SF) HF 2204

Passed Senate, Date _____ Passed House, Date _____

Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____

Approved _____

A BILL FOR

1 An Act relating to the requirements for receiving a property tax
2 exemption for open prairies and wildlife habitats and
3 including an applicability date provision.

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

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1 Section 1. Section 427.1, subsection 22, unnumbered
2 paragraphs 2 and 5, Code Supplement 2001, are amended to read
3 as follows:

4 Application for this exemption shall be filed with the
5 commissioners of the soil and water conservation district in
6 which the property is located, not later than February 1 of
7 the assessment year, on forms provided by the department of
8 revenue and finance. The application shall describe and
9 locate the property to be exempted and have attached to it an
10 aerial photo of that property on which is outlined the
11 boundaries of the property to be exempted. In the case of an
12 open prairie, the property shall be inspected and certified by
13 the soil conservation division of the department of
14 agriculture and land stewardship as having at least sixty-five
15 percent ground cover by native species, exclusive of primary
16 and secondary noxious weeds and that all primary and secondary
17 noxious weeds present are controlled to prevent the spread of
18 seeds by either wind or water. In the case of an open prairie
19 which is or includes a gully area susceptible to severe
20 erosion, an approved erosion control plan must accompany the
21 application. Upon receipt of the application, the
22 commissioners shall certify whether the property is eligible
23 to receive the exemption. The commissioners shall not
24 withhold certification of the eligibility of property because
25 of the existence upon the property of an abandoned building or
26 structure which is not used for economic gain. If the
27 commissioners certify that the property is eligible, the
28 application shall be forwarded to the board of supervisors by
29 May 1 of that assessment year with the certification of the
30 eligible acreage. An application must be accompanied by an
31 affidavit signed by the applicant that if an exemption is
32 granted, the property will not be used for economic gain
33 during the assessment year in which the exemption is granted.
34 The board of supervisors does not have to grant tax
35 exemptions under this subsection, grant tax exemptions in the

3112

1 aggregate of the maximum acreage which may be granted
2 exemptions, or grant a tax exemption for the total acreage for
3 which the applicant requested the exemption. Only real
4 property in parcels of two acres or more which is recreational
5 lakes, forest cover, river and stream, river and stream banks,
6 or open prairie and which is utilized for the purposes of
7 providing soil erosion control or wildlife habitat or both,
8 and which is subject to property tax for the fiscal year for
9 which the tax exemption is requested, is eligible for the
10 exemption under this subsection. However, in addition to the
11 above, in order for a gully area which is susceptible to
12 severe erosion to be eligible, there must be an erosion
13 control plan for it approved by the commissioners of the soil
14 and water conservation district in which it is located. In
15 the case of an open prairie, the property shall be inspected
16 and certified by the soil conservation division of the
17 department of agriculture and land stewardship as having at
18 least sixty-five percent ground cover by native species,
19 exclusive of primary and secondary noxious weeds and that all
20 primary and secondary noxious weeds present are controlled to
21 prevent the spread of seeds by either wind or water. In the
22 case of an exemption for river and stream or river and stream
23 banks, the exemption shall not be granted unless there is
24 included in the exemption land located at least thirty-three
25 feet from the ordinary high water mark of the river and stream
26 or river and stream banks. Property shall not be denied an
27 exemption because of the existence upon the property of an
28 abandoned building or structure which is not used for economic
29 gain. If the real property is located within a city, the
30 approval of the governing body must be obtained before the
31 real property is eligible for an exemption. For purposes of
32 this subsection:

33 Sec. 2. Section 427.1, subsection 22, Code Supplement
34 2001, is amended by adding the following new unnumbered
35 paragraph:

1 NEW UNNUMBERED PARAGRAPH. In the case of an open prairie
2 that does not receive the certification from the soil
3 conservation division of the department of agriculture and
4 land stewardship as it relates to the ground cover, the
5 applicant shall be notified of the availability of resource
6 enhancement and protection fund cost-share moneys and soil and
7 conservation technological assistance for reestablishing
8 native vegetation.

9 Sec. 3. Section 427.1, subsection 24, Code Supplement
10 2001, is amended to read as follows:

11 24. LAND CERTIFIED AS A WILDLIFE HABITAT. The owner of
12 agricultural land may designate not more than two acres of the
13 land for use as a wildlife habitat. After inspection, if the
14 land meets the standards established by the natural resource
15 commission for a wildlife habitat under section 483A.3, and
16 the property is inspected and certified by the soil
17 conservation division of the department of agriculture and
18 land stewardship as having at least sixty-five percent ground
19 cover by native species, exclusive of primary and secondary
20 noxious weeds and that all primary and secondary noxious weeds
21 present are controlled to prevent the spread of seeds by
22 either wind or water, the department of natural resources
23 shall certify the designated land as a wildlife habitat and
24 shall send a copy of the certification to the appropriate
25 assessor not later than February 1 of the assessment year for
26 which the exemption is requested. The department of natural
27 resources may subsequently withdraw certification of the
28 designated land if it fails to meet the established standards
29 for a wildlife habitat and the ground cover requirement and
30 the assessor shall be given written notice of the
31 decertification.

32 In the case where the property does not receive the
33 certification from the soil conservation division of the
34 department of agriculture and land stewardship as it relates
35 to the ground cover, the owner shall be notified of the

1 availability of resource enhancement and protection fund cost-
2 share moneys and soil and conservation technological
3 assistance for reestablishing native vegetation.

4 Sec. 4. APPLICABILITY DATE. This Act applies to
5 assessment years beginning on or after January 1, 2003.

6 EXPLANATION

7 This bill requires that before property which is an open
8 prairie or wildlife habitat receives a property tax exemption,
9 the soil conservation division of the department of
10 agriculture and land stewardship must certify that the
11 property has ground cover that is 65 percent native species,
12 exclusive of primary and secondary noxious weeds and that all
13 primary and secondary noxious weeds are controlled to prevent
14 the spread of seeds by wind or water. The bill also provides
15 that if the property does not receive such certification, that
16 the owner be told of the availability of resource enhancement
17 and protection fund cost-share moneys and technological
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2/25/02 Referred to W & M

FILED FEB 15 2002

SENATE FILE 2204
BY COMMITTEE ON NATURAL
RESOURCES AND ENVIRONMENT

(SUCCESSOR TO SSB 3112)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

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SF 2204

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Legislative Fiscal Bureau

Fiscal Note

SF 2204 - Tax Exemption, Slough (LSB 6541 SV)

Analyst: Shawn Snyder (Phone: (515) 281-7799) (shawn.snyder@legis.state.ia.us)

Fiscal Note Version - New

Description

Senate File 2204 requires open prairie land eligible for a property tax exemption be certified by the Soil Conservation Division in the Department of Agriculture and Land Stewardship to ensure that the ground cover consists of 65.0% of native species and does not contain noxious weeds such as thistle. When property is not certified, the Division will provide information to the landowner in the reestablishment of native species through programs funded by the Resource Enhancement and Protection Fund.

Assumptions

1. The Department of Agriculture and Land Stewardship estimates they will need 6.0 FTE positions for seven months each year to inspect open prairies. The estimated cost is \$276,000 per year.
2. The estimated cost for travel expenditures and mileage is \$83,000 per year.
3. The estimated cost for support staff is \$4,000 per year.
4. The estimated number of lands needing inspection includes 2,350 open prairies and 320 wildlife habitat parcels.

Fiscal Impact

The fiscal impact of SF 2204 is an increase in General Fund expenditures of \$363,000 per year for FY 2003 and for subsequent years.

Source

Department of Agriculture and Land Stewardship

/s/ Dennis C Prouty

February 25, 2002

The fiscal note and correctional impact statement for this bill was prepared pursuant to Joint Rule 17 and pursuant to Section 2.56, Code of Iowa. Data used in developing this fiscal note and correctional impact statement are available from the Legislative Fiscal Bureau to members of the Legislature upon request.
