

Sexton, Miller, Fink

SSB 3112
Natural Resources + Environment

SENATE FILE _____
BY (PROPOSED COMMITTEE ON
NATURAL RESOURCES AND
ENVIRONMENT BILL BY
CHAIRPERSON SEXTON)

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.

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

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
18 assistance for reestablishing native vegetation.

19 The bill applies to assessment years beginning on or after
20 January 1, 2003.

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REPRINTED

FILED MAR 5 2002

SENATE FILE 2310

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 3112)

(SUCCESSOR TO SF 2204)

Passed Senate, Date 4/3/02
Vote: Ayes 48 Nays 0
Approved _____

Passed House, Date _____
Vote: Ayes _____ Nays _____

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.

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SF 2310

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2 paragraphs 2 and 5, Code Supplement 2001, are amended to read
3 as follows:

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5 commissioners of the soil and water conservation district in
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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
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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.
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35 exemptions under this subsection, grant tax exemptions in the

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
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16 and certified by the soil conservation division of the
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18 least sixty-five percent ground cover by native species,
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21 prevent the spread of seeds by either wind or water. In the
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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
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30 approval of the governing body must be obtained before the
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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
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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
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23 shall certify the designated land as a wildlife habitat and
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25 assessor not later than February 1 of the assessment year for
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27 resources may subsequently withdraw certification of the
28 designated land if it fails to meet the established standards
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30 the assessor shall be given written notice of the
31 decertification.

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33 certification from the soil conservation division of the
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4 Sec. 4. APPLICABILITY DATE. This Act applies to
5 assessment years beginning on or after January 1, 2003.

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S-5144

1 Amend Senate File 2310 as follows:

2 1. Page 1, line 12, by striking the word "by".

3 2. Page 1, by striking lines 13 and 14, and
4 inserting the following: "as provided by the county
5 board of supervisors as having at least sixty-five".

6 3. Page 2, by striking lines 16 and 17, and
7 inserting the following: "and certified as provided
8 by the county board of supervisors as having at".

9 4. Page 3, lines 2 through 4, by striking the
10 words "from the soil conservation division of the
11 department of agriculture and land stewardship" and
12 inserting the following: "as provided by the county
13 board of supervisors".

14 5. Page 3, lines 16 through 18, by striking the
15 words "by the soil conservation division of the
16 department of agriculture and land stewardship" and
17 inserting the following: "as provided by the county
18 board of supervisors".

19 6. Page 3, by striking lines 33 and 34, and
20 inserting the following: "certification as provided
21 by the county board of supervisors as it relates".

adopted 4/3/02 (p 937)

By MIKE SEXTON

S-5144 FILED MARCH 12, 2002

H. 4/3/02 ways & means
H. 4/10/02 Do Pass

SENATE FILE 2310

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 3112)

(SUCCESSOR TO SF 2204)

(AS AMENDED AND PASSED BY THE SENATE APRIL 3, 2002)

_____ - New Language by the Senate

* - Language Stricken by the Senate

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
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S.F. 2310

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23 least thirty-three feet from the ordinary high water mark of
24 the river and stream or river and stream banks. Property
25 shall not be denied an exemption because of the existence upon
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19 resources shall certify the designated land as a wildlife
20 habitat and shall send a copy of the certification to the
21 appropriate assessor not later than February 1 of the
22 assessment year for which the exemption is requested. The
23 department of natural resources may subsequently withdraw
24 certification of the designated land if it fails to meet the
25 established standards for a wildlife habitat and the ground
26 cover requirement and the assessor shall be given written
27 notice of the decertification.

28 In the case where the property does not receive the
29 certification as provided by the county board of supervisors
30 as it relates to the ground cover, the owner shall be notified
31 of the availability of resource enhancement and protection
32 fund cost-share moneys and soil and conservation technological
33 assistance for reestablishing native vegetation.

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

SENATE FILE 2310

H-8588

1 Amend Senate File 2310, as amended, passed, and
2 reprinted by the Senate, as follows:

3 1. Page 1, by striking lines 13 and 14 and
4 inserting the following: "provided by the county
5 board of supervisors, and shall be exclusive".

6 2. Page 2, by striking line 16.

7 3. Page 2, line 17, by striking the word
8 "species," and inserting the following: ", and shall
9 be".

10 4. Page 3, line 1, by striking the words "the
11 ground" and inserting the following: "~~the ground~~ a
12 permanent grass".

13 5. Page 3, by striking lines 14 and 15 and
14 inserting the following: "county board of
15 supervisors, and shall be exclusive of primary".

16 6. Page 3, lines 25 and 26, by striking the words
17 "and the ground cover requirement".

18 7. Page 3, line 28, by striking the words "the
19 property" and inserting the following: "land
20 designated for use as a wildlife habitat".

21 8. Page 3, line 30, by striking the words "as it
22 relates to the ground cover".

By SIEVERS of Scott

FALLON of Polk

FINCH of Story

FREVERT of Palo Alto

H-8588 FILED APRIL 11, 2002