



## Historic Property Rehabilitation

### Property Tax Exemption

Iowa Code section 427.16

This application must be filed or postmarked with your city or county assessor on or before February 1 of the assessment year. Contact information for all assessors can be found at the Iowa State Association of Assessors website: [iowa-assessors.org](http://iowa-assessors.org).

#### Print property information

Parcel number: \_\_\_\_\_

Owner: \_\_\_\_\_

Property location address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Property owner mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

#### Print applicant information

Name: \_\_\_\_\_

Applicant mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Existing property class:

☐ Industrial

☐ Agricultural

☐ Residential

☐ Commercial

Additional property tax relief or financial assistance allowed:

☐ No ☐ Yes (If yes, attach documentation.)

Completion date: \_\_\_\_\_ Cost: \$ \_\_\_\_\_

Attach any plans or blueprints: ☐ Included ☐ On file with the assessor

Include documents previously filed and approved by the State Historic Preservation Office.

☐ Included ☐ On file with the assessor

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this application, and, to the best of my knowledge and belief, it is true, correct, and complete.

Applicant signature: \_\_\_\_\_ Date: \_\_\_\_\_

#### ASSESSOR USE ONLY

Application received: \_\_\_\_\_ Priority assigned: 1 2 3 4

District: \_\_\_\_\_ Parcel number: \_\_\_\_\_

I hereby certify that the above property is eligible to receive the tax exemption as provided by Iowa Code section 427.16.

Assessor: \_\_\_\_\_ Date: \_\_\_\_\_

**Annual report of exemptions must be sent to the County Auditor by July 1 each year.**

“Historic property” means any of the following:

- Property in Iowa listed on the National Register of Historic Places
- A historical site as defined in Iowa Code section 8A.702
- Property located in an area of historical significance as defined in Iowa Code section 15.445
- Property located in an area designated as an area of historic significance under Iowa Code section 15.459
- Property designated a historic building or site as approved by a county or municipal landmark ordinance

The exemption application shall include an approved application for certified substantial rehabilitation from the state historic preservation officer and documentation of additional property tax relief or financial assistance currently allowed for the real property.

A property may receive the exemption for not more than four years.

The board of supervisors shall annually designate real property in the county for a historic property tax exemption.

A tax exemption granted under this section is valid if the property continues to be certified by the state historic preservation officer. If the property is sold or transferred, the buyer or transferee is not required to refile for the tax exemption for the year in which the property is purchased or transferred.