

## **Historic Property Rehabilitation** Property Tax Exemption lowa 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.

## **Print property information**

| Parcel number:   |                         |                             |  |
|--|-------------------------|-----------------------------|--|
| Owner:   |                         |                             |  |
| Property location address:   |                         |                             |  |
| City:  |                         |                             |  |
| Property owner mailing address:  |                         |                             |  |
| City:  | State:                  | ZIP:                        |  |
| Phone: Email:  |                         |                             |  |
| Print applic   | ant information         |                             |  |
| Name:  |                         |                             |  |
| Applicant mailing address:   |                         |                             |  |
| City:  |                         |                             |  |
| Phone: Email:  |                         |                             |  |
| Existing property class:   |                         |                             |  |
| Industrial:   Agricultural:  | Residential: □          | Commercial: □               |  |
| Additional property tax relief or financial assistan   | ce allowed:             |                             |  |
| No □ Yes □ (If yes, attac  | ch documentation.)      |                             |  |
| Completion date:   | Cost: \$                |                             |  |
| Attach any plans or blueprints: Included:  | On file with the        | assessor:                   |  |
| Include documents previously filed and approved  | d by State Historical C | Office.                     |  |
| Included:  | ☐ On file with the      | assessor:                   |  |
| I, the undersigned, declare under penalties of papplication, and, to the best of my knowledge an |                         |                             |  |
| Applicant signature:   |                         |                             |  |
| ASSESSO  |                         |                             |  |
| Application received:  |                         |                             |  |
| District: Parcel r   |                         |                             |  |
| I hereby certify that the above property is eligible Code section 427.16.                        | to receive the tax ex   | emption as provided by Iowa |  |
| Assessor:  | Date:Date:              |                             |  |

## Historic Property Rehabilitation Tax Exemption Instructions, page 2

"Historical 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 303.2
- Property located in an area of historical significance as defined in Iowa Code section 303.20
- Property located in an area designated as an area of historic significance under lowa Code section 303.34
- 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 transferree is not required to refile for the tax exemption for the year in which the property is purchased or transferred.