

This application must be filed or postmarked to your city or county assessor on or before February 1 of each 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: _____ State: _____ ZIP: _____

Property owner mailing address: _____

City: _____ State: _____ ZIP: _____

County: _____

Phone: _____ Email: _____

Attach legal description of land upon which impoundment is located.

Print applicant information

Name: _____

Applicant mailing address: _____

City: _____ State: _____ ZIP: _____

Phone: _____ Email: _____

A copy of the water storage permit approved by the Department of Natural Resources Director is:

Included: On file with the assessor:

A copy of the plan for the construction of the impoundment structure and the impoundment is:

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.

Property owner signature: _____ Date: _____

Soil and water conservation certification:

I hereby certify that the impoundment structure described on this application for property tax exemption is, as of this date, being maintained in a condition satisfactory to the following Soil and Water Conservation District: _____, in accordance with the provisions of chapter 161A, Code of Iowa.

Soil and Water Conservation Commissioner: _____ Date: _____

Assessor use only: Impoundment structure assessed value: \$ _____

Board of Supervisors use only: Allowed: Disallowed: Date: _____

“Impoundment” means a reservoir or pond which has a storage capacity of at least eighteen acre-feet of water or sediment at the time of construction.

“Storage capacity” means the total area below the crest elevation of the principal spillway including the volume of any excavation in the area.

“Impoundment structure” means a dam, earthfill, or other structure used to create an impoundment.

The first application shall be accompanied by a copy of the water storage permit approved by the Director of the Department of Natural Resources or the Director's designee, and a copy of the plan for the construction of the impoundment structure and the impoundment. The construction plan shall be used to determine the total acre-feet of the impoundment and the amount of land, which is eligible for the property tax exemption.

The county assessor shall annually review each application for the property tax exemption under this subsection and submit it, with the recommendation of the soil and water conservation district commissioners, to the board of supervisors for approval or denial.

An applicant for a property tax exemption under this subsection may appeal the decision of the board of supervisors to the district court.