# Natural Conservation or Wildlife Areas
## Property Tax Exemption

Iowa Code section 427.1(22)

This application must be filed or postmarked to your local soil and water conservation district on or before February 1 of each year. However, the exemption for the owner of property described under Iowa Code section 427.1(22)(g) shall continue from year to year without additional application as long as the property qualifies and is not used for economic gain. Iowa conservation district addresses can be found at the Conservation Districts of Iowa website: cdiowa.org.

**Print property information**

Parcel number: _____

Owner: _____

Property location address: _____

City: _____ State: _____ ZIP: _____

Property owner mailing address: _____

City: _____ State: _____ ZIP: _____

County: _____ Number of acres: _____

Phone: _____ Email: _____

**Print applicant information if other than owner**

Name: _____

Applicant mailing address: _____

City: _____ State: _____ ZIP: _____

Phone: _____ Email: _____

Relationship to owner: _____

Property type:

| | | | | | |
|---|---|---|---|---|---|
| Recreational lakes | ☐ | Rivers and streams | ☐ | Forest covers | ☐ |
| Open prairies | ☐ | River and stream banks | ☐ | Section 427.1(22)(g) property | ☐ |

An aerial photo of the property on which the property to be exempted is outlined:
Is included: ☐ Is on file with the assessor: ☐

If the property is a gully area susceptible to erosion, an erosion control map approved by the soil and conservation district commissioners: Is included ☐ Is on file with the assessor ☐

I _____ swear or affirm that the above property will not be used for economic gain of any kind during the assessment year. I declare under penalties of perjury or false certificate, that I have examined this application, and, to the best of my knowledge, it is true, correct, and complete.

Applicant signature: _____ Date: _____

## OFFICE USE ONLY

I hereby certify that the property described above is eligible to receive the exemption claimed.

Signed: _____ Date: _____

Chairman, _____ County Soil and Water Conservation District

This open prairie property has been inspected and certified as having adequate ground cover consisting of native species, and that all primary and secondary noxious weeds present are being controlled to prevent the spread of seeds by either wind or water.

Signed: _____ Date: _____

Chairman, _____ County Board of Supervisors

The exemption may be applied to recreational lakes, forest covers, rivers and stream banks, and open prairies as designated by the board of supervisors of the county in which the property is located.

This exemption is only available to parcels of property of two acres or more. The property must also be utilized for the purposes of providing soil erosion control, wildlife habitat, or both.

An exemption is allowed for rivers and streams or river and stream banks only if the land is located at least 33 feet from the ordinary high water mark of the rivers and streams or river and stream banks.

If the property is an open prairie, the property will be inspected and certified as having adequate ground cover consisting of native species, and that all primary and secondary noxious weeds present are being controlled to prevent the spread of seeds by either wind or water.

If the real property is located within a city, the approval of the governing body must be obtained before the real property is eligible for an exemption.

A property receiving this exemption shall not be used for economic gain of any kind during the assessment year. This includes, but is not limited to, the storage of equipment, machinery, or crops.

If the property is used for economic gain during an assessment year in which it has received this exemption, the property shall lose its exemption and be taxed at the rate levied by the county for the fiscal year beginning in that assessment year.