



**Iowa Data Center Business
Property Tax Exemption**

Iowa Code section 427.1(37) and Iowa Administrative Code rule 701—110.26

This application must be filed with your city or county assessor by February 1 of the first year the exemption is claimed. Claims for exemption in successive years are required only for property additions. This exemption does not apply to land, buildings, and improvements or power distribution systems subject to assessment under Iowa Code chapter 437A.

Print Property Information

Parcel number: _____

Owner: _____

Property location address: _____

City: _____ State: _____ ZIP: _____

Property owner mailing address: _____

City: _____ State: _____ ZIP: _____

County: _____

Phone: _____ Email: _____

Print Applicant Information

Name: _____

Applicant mailing address: _____

City: _____ State: _____ ZIP: _____

Phone: _____ Email: _____

Relationship to owner: _____

See the Iowa Data Center Business Property Tax Exemption Instructions for the data center business requirements under Iowa Code section 423.3(95).

Does the data center business meet the requirements of Iowa Code section 423.3(95)?

☐ Yes ☐ No

Describe and list in detail all property for which an exemption is claimed. Include additional pages if necessary.

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

Signature of owner: _____

Title: _____ Date: _____

Iowa Data Center Business Property Tax Exemption Instructions

For the purpose of claiming this exemption, all of the following requirements shall be met:

1. The purchaser shall be a data center business.
2. The data center business shall have a physical location in the state that is, in the aggregate, at least five thousand square feet in size that is used for the operations and maintenance of the data center business.
3. The data center business shall make a minimum investment in an Iowa physical location of two hundred million dollars within the first six years of operation in Iowa beginning with the date the data center business initiates site preparation activities. The minimum investment includes the initial investment, including land and subsequent acquisition of additional adjacent land and subsequent investment at the Iowa location.
4. The data center business shall comply with the sustainable design and construction standards established by the state building code commissioner pursuant to Iowa Code section 103A.8B.

“Data center” means a building rehabilitated or constructed to house a group of networked server computers in one physical location in order to centralize the storage, management, and dissemination of data and information pertaining to a particular business, taxonomy, or body of knowledge. A data center business’s facility typically includes the mechanical and electrical systems, redundant or backup power supplies, redundant data communications connections, environmental controls, and fire suppression systems. A data center business’s facility also includes a restricted access area employing advanced physical security measures such as video surveillance systems and card-based security or biometric security access systems. “Data center” includes the lease of a business facility leased by an entity operating a data center business at that location.

“Data center business” means an entity whose business, among other businesses, is to operate a data center.

The data center business exemption applies beginning with the assessment year the investment in or construction of the facility utilizing the materials, equipment, and systems set forth in Iowa Code section 427.1(37)(a) are first assessed, or applies beginning with the assessment in which the date of the initial lease term of a data center by a data center business begins, as applicable.