

**FOR ADMINISTRATION PURPOSES AND PROPER IMPLEMENTATION,
THESE APPLICATIONS MUST BE MADE IN PERSON AT THE APPROPRIATE CONTACT AGENCY.**

GUIDELINES FOR PROPERTY TAX EXEMPTIONS ON NATURAL AREAS

Use of Property	General Description	Contact Agency	Application Dates
WILDLIFE HABITAT Permanent	Property must be classified as Agricultural Land only, must be two (2) contiguous acres <u>or less</u> , and must be devoted for use as a habitat for wildlife.	Iowa DNR Wildlife Biologist - certified	Between January 1 and February 1
MAY HAVE AG BUILDINGS ONLY, BUT STRONGLY DISCOURAGED, NO LIVESTOCK AND NOT USED FOR ECONOMIC GAIN			
NATIVE PRAIRIE	Property of any size which has never been cultivated and is covered primarily by native grasses and forbs or restored grasslands wherein at least 50% of the plant canopy is a mixture of plants found originally on Iowa's prairie lands.	Initially - Iowa DNR Wildlife Biologist - certified Annual Renewal with Assessor	Between January 1 and February 1
MUST BE FREE OF LIVESTOCK AND BUILDINGS AND NOT USED FOR ECONOMIC GAIN			
WETLANDS	Property of two (2) acres or more in a natural condition that is mostly under water or waterlogged during the spring growing season and is not suitable for agricultural purpose due to the presence of land which is under water. Permanent wetland easements do not qualify.	Initially- Iowa DNR Wildlife Biologist-certified Annual renewal with Assessor	Between January 1 and February 1
MUST BE FREE OF LIVESTOCK AND BUILDINGS AND NOT USED FOR ECONOMIC GAIN			
FOREST RESERVE One time sign	Property of two (2) acres or more, contiguous, which have a least 200 trees per acre. MAY BE SUBJECT TO FIVE YEAR RECAPTURE TAX IF NOT MAINTAINED	Assessor's Office	Between January 1 and February 1
MUST BE FREE OF LIVESTOCK AND BUILDINGS AND NOT USED FOR ECONOMIC GAIN OTHER THAN THE THE GAIN FROM RAISING TREES			
FRUIT-TREE RESERVATION	Property of two (2) acres or more, contiguous, which have at least 40 apple trees, or seventy other fruit trees, growing under proper care and annually pruned and sprayed. A reservation may be claimed as a fruit-tree reservation, under this chapter, for a period of eight years after the planting provided application is made or on file on or before February 1 of the exemption year.	Assessor's Office	Between January 1 and February 1
MUST BE FREE OF LIVESTOCK AND BUILDINGS AND NOT USED FOR ECONOMIC GAIN OTHER THAN THE GAIN FROM RAISING FRUIT			

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Use of Property	General Description	Contact Agency	Application Dates
OPEN PRAIRIES Annual sign up	Property of two (2) acres or more which has permanent grass cover. Includes hillsides and gully areas which have permanent grass cover, but does not include native prairies. Cannot be part of crop land or pasture land. Open Prairies classified as "restored or re-established" must be inspected and certified yearly.	Soil and Water Conservation District Office	Between January 1 and February 1
MUST BE FREE OF LIVESTOCK AND BUILDINGS AND NOT USED FOR ECONOMIC GAIN			
FOREST COVER Annual Sign up	Property of two (2) acres or more which is predominantly wooded. Trees or shrubs qualify.	Soil and Water Conservation District Office	Between January 1 and February 1
MUST BE FREE OF LIVESTOCK AND BUILDINGS AND NOT USED FOR ECONOMIC GAIN			
RIVERS & STREAMS & RIVER & STREAM BANKS Annual sign up	Property of two (2) acres or more which includes land at least 233 feet from the ordinary <u>high water mark</u> of the river or stream bank. Must be protected from commercial activity.	Soil and Water Conservation District Office	Between January 1 and February 1
MUST BE FREE OF LIVESTOCK AND BUILDINGS AND NOT USED FOR ECONOMIC GAIN			
RECREATIONAL LAKES Annual sign up	A body of water two (2) acres or more which is not a river or stream, owned solely by a NON-PROFIT Organization and used primarily for boating, fishing, swimming and other recreational purposes.	Soil and Water Conservation District Office	Between January 1 and February 1
MUST BE FREE OF LIVESTOCK AND BUILDINGS AND NOT USED FOR ECONOMIC GAIN			
IMPOUNDMENT STRUCTURE	A man-made pond (or reservoir) dam or earth fill that has a storage capacity of 18 acre-feet of water or sediment at the time of construction. Cannot be developed or used for non-agricultural income-producing purposes. Land must be located outside all city limits. Need plan design & accompanying Iowa DNR form 18.	Initially - Iowa DNR Need SWCD Recommendation Annual Renewal with Assessor	Between January 1 and February 1