Native Prairie or Wetlands
Property Tax Exemption
Iowa Code section 427.1(23)

This application must be filed or postmarked to your city or county assessor by February 1 of each year. Contact information for all assessors can be found at the Iowa State Association of Assessors website: (www.iowa-assessors.org).

Property Information – Please Print

Parcel number: ___________________________________________________________________

Owner: __________________________________________________________________________

Property location address: __________________________________________________________________

City: ___________________________________ State: ____________ ZIP: ______________________

Property owner mailing address: __________________________________________________________________

City: ___________________________________ State: ____________ ZIP: ______________________

County: ____________________________________ Number of acres: ______________________

Phone: _________________________ Email: __________________________________________

Applicant if other than owner – Please Print

Name: __________________________________________________________________________

Applicant mailing address: __________________________________________________________________

City: ___________________________________ State: ____________ ZIP: ______________________

Phone: _________________________________ Email:__________________________________

Relationship to owner: _____________________________________________________________

Check one box: Native Prairie: ☐ Wetlands: ☐

A certificate from the Iowa Department of Natural Resources stating that this property is qualified native prairie or wetlands:  Is included: ☐ On file: ☐

I ______________________ swear or affirm that the above property will not be used for economic gain of any kind during the assessment year.

Applicant Signature: __________________________ Date: ______________________
Native Prairie Definition means the same as Iowa Admin. Code r. 571-25.2(1).

Wetlands Definition means the same as Iowa Code section 456B.1(5).

Protected Wetlands Definition means the same as Iowa Code section 456B.1(4).

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 nor shall there be any buildings, used or unused, located on the property.

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.