Iowa Department of Revenue
www.state.ia.us/tax

Application for Impoundment Structure Property Tax Exemption

(Chapter 427.1, Code of Iowa)

NOTE: This application must be delivered to your county assessor by February 1 of each year. Read carefully the following instructions before completing this form.

(a) **WHAT PROPERTY IS ELIGIBLE FOR EXEMPTION?** Only an impoundment structure which has a permanent storage capacity of at least 18 acre ft of water or sediment at the time of construction, which is located outside an incorporated city and is not developed or used directly or indirectly for nonagricultural income-producing purposes.

(b) **WHERE AND WHEN TO FILE:** Application for an impoundment structure exemption must be filed each year by February 1. The completed application must be submitted to the assessor of the county in which the property is located. A separate application must be submitted for each impoundment structure for which an exemption is claimed.

(c) **SOIL CONSERVATION CERTIFICATION REQUIRED:** Each annual application must have a recommendation for approval by the Soil and Water Conservation District commissioners to the board of supervisors and must contain certification from at least one Soil and Water Conservation District commissioner attesting to the fact that the impoundment is maintained in satisfactory condition. This certification statement is provided on the lower portion of this form. The county assessor cannot accept any application without the signature of a Soil and Water Conservation District commissioner.

(d) **IMPORTANT — FIRST APPLICATION:** If this is the first application for an impoundment structure exemption, this application must be accompanied by a copy of the WATER STORAGE PERMIT approved by the administrator of the Environmental Protection Division of the Department of Natural Resources and a copy of the plan for the construction of the impoundment structure and the impoundment.

PLEASE PRINT

(1) Owner of property _____

(2) Mailing address _____

_____

(3) Legal description of land upon which impoundment is located _____

_____

(4) Description of the purpose for which the impoundment is used _____

_____

_____

I hereby certify that all the information provided on this exemption application form is true and correct to the best of my knowledge.

_____ _____

Property Owner Signature | Date

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 _____ *Soil and Water Conservation District in accordance with the provisions of Chapter 161A, Code of Iowa.*

_____ _____

Soil and Water Conversation District Commissioner | Date

ASSESSOR'S USE ONLY	BOARD OF SUPERVISOR'S USE ONLY
$ _____ Impoundment Structure Assessed Value	☐ Exemption Approved ☐ Exemption Denied Date _____ ,20____

54-067 (7/25/01)