

RESOLUTION #2022-6

APPROVING THE PRIORITIES FOR GRANTING A HISTORIC PROPERTY
REHABILITATION TAX EXEMPTION IN POWESHIEK COUNTY, IOWA

WHEREAS, Iowa Code Section 427.16 allows for a temporary tax exemption for certain increased valuation of historic properties, and

WHEREAS, the Board of Supervisors recognizes the benefits of permitting the public to make application for and receive a property tax exemption to promote historic property rehabilitation, and

WHEREAS, the Board of Supervisors is required to annually designate real property in the county for a historic property tax exemption.

THEREFORE, BE IT RESOLVED:

Section 1 – Properties in Poweshiek County, Iowa, are hereby designated as “priority properties” for which Historic Property Rehabilitation Tax Exemptions may be granted if:

- A. The property is listed on the national registry of historical places, or
- B. The property is a historical site as defined in Code of Iowa Section 303.2.

Section 2 - A historic property, as described above, shall NOT be eligible for a Historic Property Rehabilitation Tax Exemption if the property is located within and is currently receiving, or will receive, property tax relief from:

- A. A tax increment financing district,
- B. A self-supported municipal improvement district,
- C. An urban revitalization area,
- D. An urban renewal area, or
- E. An industrial partial tax exemption area.

APPROVED this 9th day of August 2021.

POWESHIEK COUNTY BOARD OF SUPERVISORS



Merle Doty, Chairman



Diana Dawley, Vice-Chairman



Jason Roudabush, Member

Attest: 

Melissa Eilander, Poweshiek County Auditor