

RESOLUTION #2022-5

PROPOSED 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 Poweshiek County Board of Supervisors wish to establish priorities for which an exemption may be granted with the priorities to be based upon financial assistance or property tax relief that an owner is receiving for property for which the property would be eligible for historic property rehabilitation tax exemption.

WHEREAS, it is necessary that the Board establish priority and said priority list to be proposed is as follows:

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.

THEREFORE, be it resolved:

A public hearing should be held on the 9th day of August, 2021 at 9:00 a.m. as to the proposed priority list as set out above and notice should be given as provided for in Iowa Code Section 73A.2.

THEREFORE, be it further resolved:

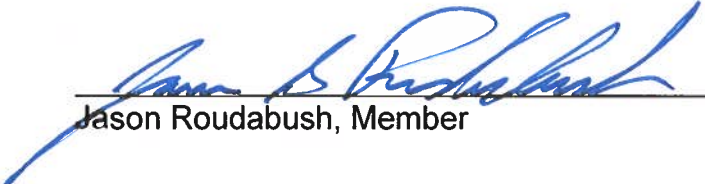
That a notice of the public hearing be given by the Poweshiek County Auditor as provided for in Iowa Code Section 73A.2.

APPROVED this 22nd day of July 2021.

POWESHIEK COUNTY BOARD OF SUPERVISORS


Merle Doty, Chairman


Diana Dawley, Vice-Chairman


Jason Roudabush, Member

Attest: 
Melissa Eilander, Poweshiek County Auditor