

RESOLUTION NO. 2025-6

RESOLUTION RELATING TO TAX EXEMPTIONS UNDER IOWA CODE 427.1(22)

WHEREAS, the Poweshiek County Board of Supervisors shall establish priorities for granting property tax exemptions for natural conservation or wildlife areas pursuant to Iowa Code 427.1(22) and shall establish the limitations on the acreage allowed to be exempted, and;

WHEREAS, the current list of priorities has not changed from prior years and the total acreage designated shall be set at the maximum allowable acres, not to exceed three thousand (3,000) acres.

NOW, THEREFORE, BE IT RESOLVED by the Poweshiek County Board of Supervisors that certified application for tax exemption pursuant to Iowa Code 427.1(22) for assessment date January 1, 2024, taxes payable 2025/2026 shall be considered as follows:

- a. The total number of acres of real property in Poweshiek County to be exempted pursuant to Iowa Code 427.1(22) shall be set at the maximum allowable acres, not to exceed three thousand (3,000) acres;
- b. In determining whether or not to grant a tax exemption, application shall be considered according to the following priorities, ranking from highest to lowest;
  1. Open prairies
  2. Forest covers
  3. River and stream banks
  4. Rivers and streams
  5. Recreational lakes
  6. Any of the above tracts of land containing abandoned buildings or structures, in which case the property may be considered as having its otherwise assigned priority;
- c. Other than applying the above priorities, there shall be no limit on each type of property up to the aggregate limit of three thousand (3,000) acres;
- d. All other criteria and/or procedures set forth in Iowa Code 427.1(22) are incorporated herein.

Approved this 9<sup>th</sup> day of September 2024.

  
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Diana Dawley, Chairman

  
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Jeff Tindle, Vice Chairman

  
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Jason Roudabush, Member

Attest:   
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Melissa Eilander  
Poweshiek County Auditor