

Iowa Code Chapter 425A

This application must be filed or mailed to your city or county assessor by November 1. An application filed or postmarked after November 1 will be considered as an application for the following year. Iowa assessors' addresses can be found at the **Iowa State Association of Assessors Web site**.

		Applicant Contact Informati	on
	Name:		
	Phone Number:	eMail:	
Claimant:			
	rship: Sole Proprietorship Partnership Family Farm Corp	🗌 Family Farm Li	n Corporation nited Liability Company ted Liability Company
Property Owners		Ownership Share	Relationship of Owners
Designated Per	son actively engaged in farmi	ng:	(The designated person must be personally involved in the production of crops or livestock on
		of property: crop share agreement?	the eligible tracts on a regular, continuous and substantial basis.)
		e to the owner of the tract?	
Parcel #			
		Acres	
Parcel #	Legal		
Parcel #	Legal		Acres
Parcel #	Legal		Acres

When filing a valid claim, the claim will be allowed on that tract for successive years without additional filing, as long as the property is legally or equitably owned by that person or that person's spouse on July 1 of each of those successive years, and the designated person who is actively engaged in farming remains the same during these years. When the property is sold or transferred, the buyer or transferee who wishes to qualify will file for the credit. However, when the property is transferred as part of a distribution made according to chapter 598, the transferee who is the spouse retaining ownership of the property is not required to file for the credit. In the case where the owner remains the same but the person who is actively engaged in farming changes, the owner will refile for the credit. The owner must provide written notice if the person actively engaged in farming changes.

A person who fails to notify the assessor of a change in the person who is actively engaged in farming the tract for which the credit under section 425A.3 is allowed will be liable for the amount of the credit plus a penalty equal to five percent of the amount of the credit. The amounts will be collected by the county treasurer in the same manner as other property taxes along with any penalty, and paid to the lowa Department of Revenue.

I declare that, to the best of my knowledge and belief, the information provided on this claim is true, correct and complete.

Signed:						
	Claimant	Date				
Acknowledge:						
_			Date			
TO BE FILLED IN BY BOARD OF SUPERVISORS						
[ ] APPROVED						
[ ] DENIED						
	Chair		Date			
Assessed Value:	School Levy:	Amount of Credit:				