



# Application for Impoundment Structure Property Tax Exemption

Iowa Code Section 427.1 (20)

This application must be filed or mailed to your city or county assessor by February 1 of each year.

It must be postmarked no later than February 1.

Iowa assessors' addresses can be found at the **Iowa State Association of Assessors Web site**.

|                                      |              |
|--------------------------------------|--------------|
| <b>Applicant Contact Information</b> |              |
| <small>PLEASE PRINT</small>          |              |
| Name: _____                          |              |
| Phone Number: _____                  | eMail: _____ |

Read the following instructions carefully 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 SignatureDate

*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 Conservation District CommissionerDate

|   |   |
|---|---|
| <p><b>ASSESSOR'S USE ONLY</b></p> <p>\$ _____</p> <p>Impoundment Structure Assessed Value</p> | <p><b>BOARD OF SUPERVISOR'S USE ONLY</b></p> <p><input type="checkbox"/> Exemption Approved</p> <p><input type="checkbox"/> Exemption Denied</p> <p>Date _____, 20 ____</p> |
|---|---|