

RESOLUTION NO. 2020-4-55

WHEREAS, the Linn County Board of Supervisors shall establish priorities for granting property tax exemptions for natural conservation or wildlife areas pursuant to Iowa Code Section 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 the prior year and the total acreage designated as exempt for fiscal year 2020 has equaled the limitation set for fiscal year 2020 of 2,622 acres.

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED by the Linn County Board of Supervisors, this date met in lawful session that certified applications for tax exemption pursuant to Iowa Code Section 427.1(22) for fiscal year beginning July 1, 2020, shall be considered as follows:

- a. The total number of acres of real property in Linn County to be exempted pursuant to Iowa Code Section 427.1(22) for the fiscal year beginning July 1, 2020, shall be increased to the maximum allowable acres, not to exceed three thousand (3,000) acres;
- b. In determining whether or not to grant a tax exemption, applications shall be considered according to the following priorities, ranking from highest to lowest:
 1. Open prairies
 2. River and stream banks
 3. Forest covers
 4. Rivers and streams
 5. Recreational lakes
 6. Any of the above tracts of land containing abandoned buildings or structures, unless such building or structures have historical significance, 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;

