Pollution Control Tax Exemption and Certification for Animal Feeding Operation

APPLICATION FOR EXEMPTION

IMPORTANT: The application should be filed with the Iowa Department of Natural Resources (DNR) by January 1 for sufficient time to process the request and mail a certification (if approved) to you so you can provide a copy of the application and the DNR certification to your assessing authority by the February 1 filing deadline. Read the instructions carefully.

TO: Assessing Authority
Application is hereby made for exemption from property tax of the pollution control property described herein. The information in this application is, to the best of my knowledge and belief, true and correct.

REQUEST FOR CERTIFICATION OF POLLUTION CONTROL PROPERTY

TO: Iowa Department of Natural Resources, 502 E 9th St, Des Moines IA 50319
Request is hereby made for certification of the property described herein.

Name of Taxpayer: _____ Address: _____

City, State, Zip Code: _____ Phone: _____

Address to which certificate should be sent if not to taxpayer's address. Certificates are not sent to your assessor.

Name: _____ Address: _____

City, State, Zip Code: _____ Phone: _____

Location of Property:

Street Address: _____ City: _____

County: _____ Township Name: _____ Township Number: _____ North

Range: _____ ☐ W ☐ E of Section: _____

Description:

Animal type (swine nursery, beef finisher etc.): _____

Capacity (number of animals): _____

Size of building: _____

Type (below-building, concrete) & size of manure storage structure (L x W x D) or (diameter x depth): _____

Cost of building / structure: _____

Animal type (swine nursery, beef finisher etc.): _____

Capacity (number of animals): _____

Size of building: _____

Type (below-building, concrete) & size of manure storage structure (L x W x D) or (diameter x depth): _____

Cost of building / structure: _____

Additional comments or structure(s):

The information in this request is submitted in accordance with Iowa Code subsection 427.1(19), and 567 Iowa Administrative Code Chapter 11.To the best of my knowledge and belief the construction of the structure(s) is completed and operational and the information is true and correct.

Print Name: _____ Date: _____

Signature: _____ Title: _____

FILING INSTRUCTIONS FOR CAFO POLLUTION EXEMPTION

Iowa Code subsection 427.1(19) provides an annual property tax exemption for qualified pollution control or recycling property.

WHAT IS ELIGIBLE?

To be eligible for the property tax exemption, the property must meet three general qualifications:

1. Installation or construction must have been completed after September 23, 1970, for pollution control property.
2. Construction or installation **must have been completed by December 31** of the year preceding the year for which exemption is claimed.
3. The property **must** be certified by the Iowa Department of Natural Resources (DNR).

HOW TO FILE

1. Complete the attached Pollution Control Tax Exemption and Certification for Animal Feeding Operation (application) **filling in complete details for location and description**.
2. Send one copy of this application to the DNR. Keep one copy for your files and one for your County Assessor. The DNR will notify you of the action taken on your request within 10 days of receiving it.
3. If the request for certification is granted, the DNR will mail you one copy of the certificate. You should then submit a copy of your application and one copy of the certificate to the assessing authority by February 1 of the year for which the exemption is claimed. The assessing authority will not allow an exemption unless the certificate from the DNR is submitted. Once the certificate is filed and allowed by the assessing authority, additional applications for exemption are not required.
4. Retain a copy of the certificate, along with the application, for your records.
5. If the DNR denies your request or grants only a portion of the request, you may appeal to the Environmental Protection Commission by filing an appeal within 30 days of your receipt of the DNR's written decision

SPECIAL NOTE ABOUT FILING WITH THE IOWA DEPARTMENT OF NATURAL RESOURCES

A request for certification may be submitted to the DNR at any time after installation or construction is completed. However, if you are planning to meet the February 1 deadline for filing an application for exemption with the assessing authority, you should file by January 1 to the DNR to enable processing the request in time and return certification to you to meet the February 1 filing deadline. In the event February 1 falls on either a Saturday or Sunday, application with DNR certification may be filed the following Monday or if submitted by mail, postmarked on the following Monday. (701 IAC 80.3)

For most structures, the exemption begins on January 1 of the year **following completion of the installation or construction of the structures**. Structures which was not exempted in the first year of the period may be exempted in subsequent years if the structures is otherwise eligible and proper application is made.

ELIGIBILITY GUIDELINES

Eligibility of structures will be determined by the DNR.
The Environmental Protection Commission has adopted 567 IAC 11 which, among other things, establish guidelines of structures normally considered eligible and ineligible.