

RESOLUTION NO. 2021-003
427.1(22) Tax Exemptions

WHEREAS, the Cass 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 changed from the prior year and the total acreage designated as exempt for fiscal year 2021 does not exceed the total limitation set of 3,000 acres.

NOW, THEREFORE, BE IT RESOLVED by the Cass County Board of Supervisors that certified applications for tax exemption pursuant to Iowa Code Section 427.1(22) for fiscal year beginning July 1, 2021, shall be considered as follows:

- a. The total number of acres of real property in Cass County to be exempted pursuant to Iowa Code Section 427.1(22) for the fiscal year beginning July 1, 2021, shall not 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
- c. If applications for the above classes of habitats does not exceed the 3000 acres limit as provided for in Iowa Code Section 427.1(22), all applications shall be granted, providing they meet all necessary requirements.
- d. All other criteria and/or procedures set forth in Iowa Code Section 427.1(22) are incorporated herein.

PASSED AND ADOPTED this 9th day of February, 2021.

/s/-Steve Baier, Chair

Attest: /s/-Dale Sunderman, Auditor