



April 23, 2008

TO: C. Ray Wierson, County Administrator  
FROM: Pat Reynolds, Budget Coordinator  
SUBJ: Approval of 2008 Slough Bill Exemptions

Kindly find attached the 2008 Slough Bill Exemptions as submitted to the Board for their approval from the County and City Assessors. The Soil Conservation District has certified that these exemptions have been reviewed and meet the legal requirements.

The total acres and assessed valuations requested to be exempt total 1,105.59 acres and \$579,945 respectively. The attached listing also shows that the requested acres fall within the maximum allowable acreage for each category as set forth by the Board of Supervisors.

Since the passage of the Slough Bill the following acres and assessed valuations have been approved for exemption:

<u>Year</u>	<u>Acres</u>	<u>Exempt Val</u>
1991	245.21	131,590
1992	126.80	62,384
1993	216.20	83,216
1994	424.16	159,567
1995	351.93	144,531
1996	420.06	174,723
1997	319.10	168,292
1998	628.56	208,619
1999	794.94	286,870
2000	814.86	425,253
2001	817.16	418,973
2002	827.16	392,149
2003	824.14	321,363
2004	842.18	343,770
2005	882.88	380,996
2006	875.20	372,676
2007	917.07	464,855
2008 (Requested)	1,105.59	579,945

As the listing points out there are six exemption requests that are under the jurisdiction of three cities (Davenport, Blue Grass and Buffalo). Before the Board may approve these six exemptions each City Council would first have to approve the exemption request. Letters have recently been sent to the three cities requesting them to respond back to the County once they have acted upon the exemption requests.

It is recommended that the Board approve these Slough Bill exemptions (with the exception of the parcels located within Davenport, Blue Grass & Buffalo) at their next Board meeting.

cc: Dale Denklau, County Assessor  
Becky Eiting, City Assessor

## 2008 SLOUGH BILL EXEMPTIONS

District	Parcel Number	Name	Type	Exempt Acres	Exempt Value
Allens Grove (Ag)	021419003	Edmund Kroeger	Open Prairie	21.00	9,290
Butler (Ag)	040217001	Douglas Vickstrom	Open Prairie	10.96	2,090
Butler (Ag)	040233001	Douglas Vickstrom	Open Prairie	26.06	5,130
Butler (Ag)	040249001	Douglas Vickstrom	Open Prairie	52.02	8,760
Butler (Ag)	040303002	Douglas Vickstrom	Open Prairie	7.75	740
Butler (Ag)	040303003	Douglas Vickstrom	Open Prairie	8.20	1,440
Butler (Ag)	040305003	Douglas Vickstrom	Open Prairie	34.81	5,650
Butler (Ag)	040305004	Douglas Vickstrom	Open Prairie	3.59	200
Butler (Ag)	040307003	Douglas Vickstrom	Open Prairie	2.40	470
Butler (Ag)	040307005	Douglas Vickstrom	Open Prairie	3.62	550
Butler (Ag)	040307006	Douglas Vickstrom	Open Prairie	9.30	1,500
Butler (Ag)	040317003	Douglas Vickstrom	Open Prairie	20.00	3,010
Butler (Ag)	040319003	Douglas Vickstrom	Open Prairie	31.40	5,620
Butler (Ag)	040321002	Douglas Vickstrom	Open Prairie	2.10	530
Butler (Ag)	040339002	Douglas Vickstrom	Open Prairie	37.30	7,900
Butler (Ag)	040323002	Douglas Vickstrom	Open Prairie	16.30	3,490
Butler (Ag)	040323003	Douglas Vickstrom	Open Prairie	23.70	5,220
Butler (Ag)	040333008	Douglas Vickstrom	Open Prairie	24.18	13,490
Butler (Ag)	040333010	Douglas Vickstrom	Open Prairie	1.65	210
Butler (Ag)	040333011	Douglas Vickstrom	Open Prairie	5.15	960
Butler (Ag)	040335002	Douglas Vickstrom	Open Prairie	16.30	11,150
Butler (Ag)	040335003	Douglas Vickstrom	Open Prairie	23.70	5,350
Butler (Ag)	040337002	Douglas Vickstrom	Open Prairie	14.30	2,730
Butler (Ag)	040337003	Douglas Vickstrom	Open Prairie	25.70	4,870
Butler (Ag)	040339002	Douglas Vickstrom	Open Prairie	37.30	7,040
Butler (Ag)	040339003	Douglas Vickstrom	Open Prairie	2.70	500
Butler (Ag)	040349001	Douglas Vickstrom	Open Prairie	40.00	24,340
Butler (Ag)	040351002	Douglas Vickstrom	Open Prairie	15.20	10,570
Butler (Ag)	040351003	Douglas Vickstrom	Open Prairie	24.80	6,200
Butler (Ag)	040353002	Douglas Vickstrom	Open Prairie	9.80	2,330
Butler (Ag)	040353003	Douglas Vickstrom	Open Prairie	30.20	7,250
Butler (Ag)	040355001	Douglas Vickstrom	Open Prairie	40.00	9,330
Butler (Ag)	040439003	Douglas Vickstrom	Open Prairie	24.60	14,390
Butler (Ag)	040455005	Douglas Vickstrom	Open Prairie	34.95	20,450
Butler (Ag)	041035001	Paul Claeys	Open Prairie	8.30	2,490
Cleona (Ag)	910339004	Kim Strunk	Open Prairie	4.00	4,150
LeClaire (Ag)	942401002	Richard H. Kuehl	Open Prairie	14.60	11,490
Princeton (Res)	051951004	Thomas Haase	Open Prairie	1.86	20,210
Princeton (Res)	051951002	Thomas Haase	Open Prairie	3.74	9,929
Sheridan (Res)	930201006	Lori Cawiezell	Open Prairie	2.00	4,850
Winfield (Ag)	031301002	Joe Slater	Open Prairie	0.50	210
Winfield (Ag)	031317004	Joe Slater	Open Prairie	1.50	680
Winfield (Ag)	030721001	JO-DA LLC	Open Prairie	2.00	1,160
Winfield (Ag)	030707001	JO-DA LLC	Open Prairie	4.30	1,860
Winfield (Ag)	030705001	JO-DA LLC	Open Prairie	30.00	14,370
Winfield (Res)	033405006	Burke Living Trust	Open Prairie	4.00	6,000
			<b>Sub-Total</b>	<b>757.84</b>	<b>280,149</b>
City/Davenport*	X3501-01	Genesis Systems	Open Prairie	7.00	82,300
City/Davenport*	Y0423-14	Robert & Elaine Kuehl	Open Prairie	3.00	2,880
City/Davenport*	Y3337-04A	Shirley Perry	Open Prairie	5.00	4,866
			<b>TOTAL OPEN PRAIRIE</b>	<b>772.84</b>	<b>370,195</b>

**2008 SLOUGH BILL EXEMPTIONS**

<b>District</b>	<b>Parcel Number</b>	<b>Name</b>	<b>Type</b>	<b>Exempt Acres</b>	<b>Exempt Value</b>
Allens Grove (Ag)	022223001	Ray Kraklio	Forest Cover	0.80	410
Allens Grove (Ag)	022239001	Ray Kraklio	Forest Cover	1.90	780
Allens Grove (Ag)	021419002	Edmund Kroeger	Forest Cover	2.35	470
Allens Grove (Ag)	021419003	Edmund Kroeger	Forest Cover	6.65	1,310
Allens Grove (Ag)	021421002	Edmund Kroeger	Forest Cover	4.00	780
Allens Grove (Res)	020617004	James Halsey	Forest Cover	16.92	6,770
Allens Grove (Res)	021551001	James & Vicki Ryan	Forest Cover	5.00	19,970
Butler (Ag)	040653004	Andrew Claeys	Forest Cover	3.60	1,460
Butler (Ag)	040637001	Andrew Claeys	Forest Cover	10.50	2,980
Butler (Ag)	040517001	Andrew Claeys	Forest Cover	7.80	1,140
Cleona (Ag)	910339005	Kim Strunk	Forest Cover	2.10	1,810
Hickory Grove (Ag)	920951003	Greg Hawk	Forest Cover	14.10	5,620
Hickory Grove (Ag)	920951002	Greg Hawk	Forest Cover	4.90	2,150
Hickory Grove (Ag)	921607004	JC Davis Jr	Forest Cover	2.50	800
Hickory Grove (Ag)	921607102	JC Davis Jr	Forest Cover	15.50	6,170
LeClaire (Res)	952617406--3	John L. Hammill	Forest Cover	4.33	30,980
Liberty (Ag)	012651003	Donald R. Williams Jr.	Forest Cover	3.00	2,420
Liberty (Ag)	012635003	Donald R. Williams Jr.	Forest Cover	2.80	1,870
Liberty (Ag)	012635003	Donald R. Williams Jr.	Forest Cover	13.00	7,560
Princeton (Res)	053435108	E.W. Schoeberl	Forest Cover	0.90	10,600
Princeton (Res)	053437101	E.W. Schoeberl	Forest Cover	1.10	5,080
Winfield (Ag)	032619002	Douglas Michel	Forest Cover	15.00	8,050
Winfield (Ag)	033303001	Tobin Living Trust	Forest Cover	0.50	280
Winfield (Ag)	033305001	Tobin Living Trust	Forest Cover	14.50	8,240
Winfield (Ag)	033307001	Tobin Living Trust	Forest Cover	24.50	8,610
Winfield (Ag)	033319001	Tobin Living Trust	Forest Cover	8.20	2,790
Winfield (Ag)	033321001	Tobin Living Trust	Forest Cover	28.10	9,540
Winfield (Ag)	033323001	Tobin Living Trust	Forest Cover	39.20	13,400
Winfield (Ag)	033401002	Tobin Living Trust	Forest Cover	1.00	400
Winfield (Ag)	033417001	Tobin Living Trust	Forest Cover	9.00	3,580
Winfield (Res)	030901102	Douglas Edwards	Forest Cover	7.80	19,360
			<b>Sub-Total</b>	<b>271.55</b>	<b>185,380</b>
City/Blue Grass* (Ag)	823219002	Alan Schroder	Forest Cover	1.50	830
City/Blue Grass* (Ag)	823203002	Alan Schroder	Forest Cover	7.20	6,330
			<b>TOTAL</b>		
			<b>FOREST COVER</b>	<b>280.25</b>	<b>192,540</b>
Winfield (Ag)	030707001	JO-DA LLC	River/Stream Bank	2.00	350
Winfield (Ag)	030707002	JO-DA LLC	River/Stream Bank	22.00	5,390
Winfield (Ag)	030723002	JO-DA LLC	River/Stream Bank	0.50	180
Winfield (Ag)	030721001	JO-DA LLC	River/Stream Bank	6.00	1,510
Winfield (Ag)	030705001	JO-DA LLC	River/Stream Bank	4.00	780
			<b>TOTAL RIVER/ STREAM BANK</b>	<b>34.50</b>	<b>8,210</b>
City/Buffalo*	722135004	Buffalo Outing Club	Recreational Lake	18.00	9,000
			<b>TOTAL</b>		
			<b>RECREATION LAKE</b>	<b>18.00</b>	<b>9,000</b>
			<b>GRAND TOTAL</b>	<b>1105.59</b>	<b>579,945</b>

\*Requires City approval

## 2008 SLOUGH BILL EXEMPTIONS

District	Parcel Number	Name	Type	Exempt Acres	Exempt Value
	---- Maximum Allowable ----			----- 2008 Requests -----	
<u>Type</u>	<u>Acres</u>	<u>%</u>		<u>Exempt</u>	<u>Exempt</u>
Open Prairie	814	35		772.84	370,195
Forest Cover	443	19		280.25	192,540
Wetlands	584	25		-	-
Recreat Lakes	23	1		18.00	9,000
River/Stream	<u>467</u>	<u>20</u>		<u>34.50</u>	<u>8,210</u>
Total	<u>2,331</u>	<u>100</u>		<u>1,105.59</u>	<u>579,945</u>

Iowa Code Provisions  
11 SLough Bill

22. *Natural conservation or wildlife areas.* Recreational lakes, forest covers, rivers and streams, river and stream banks, and open prairies as designated by the board of supervisors of the county in which located. The board of supervisors shall annually designate the real property, not to exceed in the aggregate for the fiscal year beginning July 1, 1983, the greater of one percent of the acres assessed as agricultural land or three thousand acres in each county, for which this exemption shall apply. For subsequent fiscal years, the limitation on the maximum acreage of real property that may be granted exemptions shall be the limitation for the previous fiscal year, unless the amount of acreage granted exemptions for the previous fiscal year equaled the limitation for that year, then the limitation for the subsequent fiscal year is the limitation for the previous fiscal year plus an increase, not to exceed three hundred acres, of ten percent of that limitation. The procedures of this subsection shall be followed for each assessment year to procure an exemption for the fiscal year beginning in the assessment year. The exemption shall be only for the fiscal year for which it is granted. A parcel of property may be granted subsequent exemptions. The exemption shall only be granted for parcels of property of two acres or more.

Application for this exemption shall be filed with the commissioners of the soil and water conservation district in which the property is located, not later than February 1 of the assessment year, on forms provided by the department of revenue. The application shall describe and locate the property to be exempted and have attached to it an aerial photo of that property on which is outlined the boundaries of the property to be exempted. In the case of an open prairie that has been restored or reestablished, the property shall be inspected and certified as provided by the county board of supervisors as having adequate ground cover consisting of native species and that all primary and secondary noxious weeds present are being controlled to prevent the spread of seeds by either wind or water. In the case of an open prairie which is or includes a gully area susceptible to severe erosion, an approved erosion control plan must accompany the application. Upon receipt of the application, the commissioners shall certify whether the property is eligible to receive the exemption. The commissioners shall not withhold certification of the eligibility of property because of the existence upon the property of an abandoned building or structure which is not used for economic gain. If the commissioners certify that the property is eligible, the application shall be forwarded to the board of supervisors by May 1 of that assessment year with the certification of the eligible acreage. An application must be accompanied by an affidavit signed by the applicant that if an exemption is granted, the property will not be used for economic gain during the assessment year in which the exemption is granted.

In the case of an open prairie that has been restored or reestablished and that does not receive the certification as provided by the county board of supervisors as it relates to the ground cover, the applicant shall be notified of the availability of resource enhancement and protection fund cost-share moneys and soil and conservation technological assistance for reestablishing native vegetation.

Before the board of supervisors may designate real property for the exemption, it shall establish priorities for the types of real property for which an exemption may be granted and the amount of acreage. These priorities may be the same as or different than those

for previous years. The board of supervisors shall get the approval of the governing body of the city before an exemption may be granted to real property located within the corporate limits of that city. A public hearing shall be held with notice given as provided in section 73A.2 at which the proposed priority list shall be presented. However, no public hearing is required if the proposed priorities are the same as those for the previous year. After the public hearing, the board of supervisors shall adopt by resolution the proposed priority list or another priority list. Property upon which are located abandoned buildings or structures shall have the lowest priority on the list adopted, except where the board of supervisors determines that a structure has historic significance. The board of supervisors shall also provide for a procedure where the amount of acres for which exemptions are sought exceeds the amount the priority list provides for that type or in the aggregate for all types.

After receipt of an application with its accompanying certification and affidavit and the establishment of the priority list, the board of supervisors may grant a tax exemption under this subsection using the established priority list as a mandate. Real property designated for the tax exemption shall be designated by May 15 of the assessment year in which begins the fiscal year for which the exemption is granted. Notification shall be sent to the county auditor and the applicant.

The board of supervisors does not have to grant tax exemptions under this subsection, grant tax exemptions in the aggregate of the maximum acreage which may be granted exemptions, or grant a tax exemption for the total acreage for which the applicant requested the exemption. Only real property in parcels of two acres or more which is recreational lakes, forest cover, river and stream, river and stream banks, or open prairie and which is utilized for the purposes of providing soil erosion control or wildlife habitat or both, and which is subject to property tax for the fiscal year for which the tax exemption is requested, is eligible for the exemption under this subsection. However, in addition to the above, in order for a gully area which is susceptible to severe erosion to be eligible, there must be an erosion control plan for it approved by the commissioners of the soil and water conservation district in which it is located. In the case of an open prairie that has been restored or reestablished, the property shall be inspected and certified as provided by the county board of supervisors as having adequate ground cover consisting of native species and that all primary and secondary noxious weeds present are being controlled to prevent the spread of seeds by either wind or water. In the case of an exemption for river and stream or river and stream banks, the exemption shall not be granted unless there is included in the exemption land located at least thirty-three feet from the ordinary high water mark of the river and stream or river and stream banks. Property shall not be denied an exemption because of the existence upon the property of an abandoned building or structure which is not used for economic gain. If the real property is located within a city, the approval of the governing body must be obtained before the real property is eligible for an exemption. For purposes of this subsection:

- a. *"Open prairies"* includes hillsides and gully areas which have a permanent grass cover but does not include native prairies meeting the criteria of the natural resource commission.
- b. *"Forest cover"* means land which is predominantly wooded.
- c. *"Recreational lake"* means a body of water, which is not a river or stream, owned solely by a nonprofit organization and primarily used for boating, fishing, swimming and other recreational purposes.

d. "Used for economic gain" includes, but is not limited to, using property for the storage of equipment, machinery, or crops.

Notwithstanding other requirements under this subsection, the owner of any property lying between a river or stream and a dike which is required to be set back three hundred feet or less from the river or stream shall automatically be granted an exemption for that property upon submission of an application accompanied by an affidavit signed by the applicant that if the exemption is granted the property will not be used for economic gain during the period of exemption. The exemption shall continue from year to year for as long as the property qualifies and is not used for economic gain, without need for filing additional applications or affidavits. Property exempted pursuant to this paragraph is in addition to the maximum acreage applicable to other exemptions under this subsection.

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