

Iowa Code section 427.1(19) and Iowa Administrative Code rule 701--80.3

**Note:** A copy of the Department of Natural Resources (DNR) Pollution Control Tax Exemption and Certification for Animal Feeding Operation application (DNR form 542-0640), and the DNR certification, must be either submitted with this application, or on file.

This application must be filed or postmarked to your city or county assessor by February 1. Contact information for all assessors can be found at the Iowa State Association of Assessors website: [iowa-assessors.org](http://iowa-assessors.org).

**Property Information – Please Print**

Parcel number: \_\_\_\_\_

Owner: \_\_\_\_\_

Property location address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Property owner mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

County: \_\_\_\_\_ Number of acres: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

**Applicant Information – Please Print**

Name: \_\_\_\_\_

Applicant mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Relationship to owner: \_\_\_\_\_

A certificate from the Department of Natural Resources certifying that the primary use of the pollution-control property is to control or abate pollution of any air or water of Iowa or to enhance the quality of any air or water of Iowa or, if the property is recycling property, that the primary use of the property that is for recycling is:                      Included:                       On file:

Construction of the property for which certification is requested was completed on this date and year: \_\_\_\_\_, and the property has been in continuous use, periods of breakdown, repair, or plant shutdown excepted, since this date and year: \_\_\_\_\_

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this application, and, to the best of my knowledge and belief, it is true, correct, and complete.

Applicant Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Instructions**

This exemption applies to new installations of pollution-control or recycling property beginning on January 1 after the construction or installation of the property is completed. This exemption shall apply beginning on January 1, 1975, to existing pollution-control property if its construction or installation was completed after September 23, 1970, and this exemption shall apply beginning January 1, 1994, to recycling property.

This exemption is limited to the market value, as defined in Iowa Code section 441.21, of the pollution-control or recycling property. If the pollution-control or recycling property is assessed with other property as a unit, this exemption is limited to the net market value added by the pollution-control or recycling property, determined as of the assessment date. In the event such property shall also serve other purposes or uses of productive benefit to the owner of the property, only such portion of the assessed valuation thereof as may be reasonably calculated to be necessary for and devoted to the control or abatement of pollution, to the enhancement of the quality of the air or water of this state, or for recycling shall be exempt from taxation.

The application for a specific pollution-control or recycling property shall be accompanied by a certificate from the Department of Natural Resources certifying that the primary use of the pollution-control property is to control or abate pollution of any air or water of this state or to enhance the quality of any air or water of this state or, if the property is recycling property, that the primary use of the property is for recycling.

**Example:**

Valuation of unit with pollution control or recycling property: ..... \$100,000  
Valuation of unit without pollution control or recycling property:..... \$ 50,000  
Allowable amount of exemption: ..... \$ 50,000