

DEFINITIONS

Native Prairie: Lands that have never been cultivated, are unimproved, and are natural or restored grasslands wherein at least fifty percent (50%) of the plant canopy is a mixture of grass and forb species which were found originally on Iowa's prairie lands. There are no acreage limits for this exemption classification.

Wildlife Habitat: Parcels of land of two acres or less which are devoted exclusively for use as habitat for wildlife and are protected from all other uses of any kind.

Wetland: An area of two or more acres in a natural condition that is mostly underwater or waterlogged during the spring growing season and is characterized by vegetation of hydric soils.

- A. **Protected Wetland:** A type 3, type 4, or type 5 wetland as described in Circular 39, Wetlands of the United States. A protected wetland does not include land where an agricultural drainage well has been plugged or land within a drainage district or levee district.
- B. **Restored Wetland:** A wetland that has been previously drained and cropped, but has been restored under a nonpermanent agreement with the DNR, U.S. Fish and Wildlife Service, county or private conservation group.

Note:

Application for tax exemption must be filed with local assessor by:

- Native Prairie February 1
- Wetland February 1
- Wildlife Habitat April 1