



# Application For Family Farm Tax Credit

*Iowa Code Chapter 425A*

This application must be filed or mailed to your city or county assessor by November 1. An application filed or postmarked after November 1 will be considered as an application for the following year. Iowa assessors' addresses can be found at the **Iowa State Association of Assessors Web site**.

**Applicant Contact Information**  
PLEASE PRINT

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

Phone Number: \_\_\_\_\_ eMail: \_\_\_\_\_

Claimant: \_\_\_\_\_

- Form of Ownership:
- |  |  |
|--|--|
| <input type="checkbox"/> Sole Proprietorship     | <input type="checkbox"/> Authorized Farm Corporation           |
| <input type="checkbox"/> Partnership             | <input type="checkbox"/> Family Farm Limited Liability Company |
| <input type="checkbox"/> Family Farm Corporation | <input type="checkbox"/> Authorized Limited Liability Company  |

Property Owners	Ownership Share	Relationship of Owners
_____	_____	_____
_____	_____	_____
_____	_____	_____

Designated Person actively engaged in farming: \_\_\_\_\_

Relationship of designated person to owner of property: \_\_\_\_\_

*(The designated person must be personally involved in the production of crops or livestock on the eligible tracts on a regular, continuous and substantial basis.)*

Is the tract leased or rented under a cash or crop share agreement?  Yes  No

If leased, what is the relationship of the lessee to the owner of the tract? \_\_\_\_\_

Parcel # _____	Legal _____	Acres _____
Parcel # _____	Legal _____	Acres _____
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When filing a valid claim, the claim will be allowed on that tract for successive years without additional filing, as long as the property is legally or equitably owned by that person or that person's spouse on July 1 of each of those successive years, and the designated person who is actively engaged in farming remains the same during these years. When the property is sold or transferred, the buyer or transferee who wishes to qualify will file for the credit. However, when the property is transferred as part of a distribution made according to chapter 598, the transferee who is the spouse retaining ownership of the property is not required to file for the credit. In the case where the owner remains the same but the person who is actively engaged in farming changes, the owner will refile for the credit. The owner must provide written notice if the person actively engaged in farming changes.

A person who fails to notify the assessor of a change in the person who is actively engaged in farming the tract for which the credit under section 425A.3 is allowed will be liable for the amount of the credit plus a penalty equal to five percent of the amount of the credit. The amounts will be collected by the county treasurer in the same manner as other property taxes along with any penalty, and paid to the Iowa Department of Revenue.

I declare that, to the best of my knowledge and belief, the information provided on this claim is true, correct and complete.

Signed: \_\_\_\_\_  
Claimant
Date

Acknowledge: \_\_\_\_\_  
Date

**TO BE FILLED IN BY BOARD OF SUPERVISORS**

- [ ] APPROVED  
 [ ] DENIED

\_\_\_\_\_ Chair \_\_\_\_\_ Date  
 Assessed Value: \_\_\_\_\_ School Levy: \_\_\_\_\_ Amount of Credit: \_\_\_\_\_