

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. Restored or re-established wildlife habitats must be free of primary and secondary noxious weeds as defined in Chapter 317.1A, Code of Iowa.

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 . . .	February 1