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OFFICE OF THE
WOODBURY COUNTY ASSESSOR
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March 5, 2014

To: Woodbury County Board of Supervisors

From: Kathy Sands, Woodbury County Assessor

RE: Slough Bill, Resolution No. 6804

Our office would like to request that Resolution No. 6804 adopted July 1, 1983, be rescinded as of March 11, 2014. This date will allow our office to indicate related value changes as a part of the assessment roll notifications due to be mailed by April 1st.

The exemptions allowed by the Resolution, generally referred to as the Slough Bill, were meant to improve soil erosion control and to preserve wildlife and its habitat. Economic gain is not allowed.

Agricultural assessments for 2014 will include a new formula for making downward adjustments to the productivity values of non-cropped agricultural land. The Agricultural Adjustment Committee developed a formula to adjust non-productive land to provide consistency statewide. Since Woodbury County will be adopting this formula and applying it to all non-productive land on all agricultural parcels, we feel the Slough Bill is no longer necessary.

Annual requirements of the Slough Bill include the property owner filing an application with the NRCS, the NRCS inspection and approval process and, processing by the assessor's office. In addition, the assessor must maintain an exempt layer in Arc View, adding and subtracting exempt parcels according to whether the property owner files an application for that particular year. Substantial time and expense is expended by the NRCS, the assessor's office and the property owner in maintaining the applications.

The assessor's office will be required to maintain a Land Use layer to track non-productive land. Our request to rescind the Slough Bill exemption process will eliminate the annual application process expenses and the duplication of effort involved in maintaining our agricultural parcels.

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RESOLUTION # 11,976

A RESOLUTION CREATING A POLICY CONCERNING "SLOUGH BILL" TAXATION EXEMPTIONS AND RESCINDING RESOLUTION NO. 6804

WHEREAS a new formula for agricultural assessments for 2014 developed by the Agricultural Adjustment Committee is designed to provide statewide consistency in agricultural assessments and provides for making downward adjustments to the productivity values of non-cropped land; and

WHEREAS the new formula makes exemptions under Iowa Code § 427.1(22) (sometimes known as "Slough Bill exemptions") unnecessary; and

WHEREAS the application process for exemptions under Iowa Code § 427.1(22) is burdensome to all the parties involved; and

WHEREAS Iowa Code § 427.1(22)(f) provides that the Board of Supervisors does not have to grant exemptions under § 427.1(22); and

WHEREAS the Board of Supervisors may change this policy in the future by establishing a priority list of the types of real property for which an exemption may be granted by complying with the provisions of Iowa Code § 427.1(22).

NOW BE IT RESOLVED by the Board of Supervisors of Woodbury County that taxation exemptions under Iowa Code § 427.1(22) shall not be granted; and

BE IT FURTHER RESOLVED that Resolution No. 6804 is hereby rescinded as of today's date and shall no longer be in force or effect.

Dated this 11th day of March, 2014.

George W. Boggess
Chair, Woodbury County Board of Supervisors

ATTEST:
Jan Jessen Deputy
County Auditor