



Application for Interim Adjustment to Agricultural Non-Cropland

This application must be filed with your local assessor by February 1 of the year for which the adjustment is claimed beginning with the 2014 assessment.

Taxpayer/Owner Contact Information (PLEASE PRINT):

Name: _____ e-Mail: _____
Phone Number: _____ County/City: _____

Parcel #	Section/Twp./Range	Total Acres	Requested Non-cropland Acres	For Office Use Only Approved Non-cropland Acres

This property is is not certified with the Farm Service Agency (FSA).

I request that the valuation of the non-cropland property indicated above be adjusted. For FSA certified acres FSA maps, aerial photography indicating the acres of non-cropland **is required and included** as part of this application. This may include a digital shape file from the Farm Service Agency or other source if available to the taxpayer/owner. If the property is not certified by FSA, other documentation including aerial photography and maps **is required and included** as part of this application.

I hereby certify that the acres approved are not currently cropped or in an active conservation reserve program.

Signature Taxpayer/Owner: _____ Date: _____
Received by the Assessor: _____ Date: _____

Agricultural Non-Cropland Adjustment Administrative Rules

Administrative Rule 701 71.3(1)"a" was enacted in July 2013. This new rule requires the assessor to adjust non-cropland acres. The rule requires the jurisdiction to comply with the calculations specified within the rule for the entire jurisdiction by the 2017 assessment or the 2019 assessment in the case of a hardship.

The rule also allows for a taxpayer to receive an adjustment on their non-cropland acres until the rule has been fully implemented within the jurisdiction. During the interim period, a taxpayer can file an application for adjustment with the assessor. **Some assessors are currently making land use adjustments therefore taxpayers are encouraged to discuss the methods currently being employed to determine if filing an application would be beneficial. In some instances, adjustments already utilized by the assessor may be greater than adjustments proposed by the new administrative rule.**

During the interim period until an assessor has had the opportunity to fully implement the rule, if an assessor does not have CSR's or does not have the tools or mapping that enables them to calculate the CSR ratings on non-cropland they may utilize the following recommendation from the department:

<http://www.iowa.gov/tax/iocgov/AgAdjustInterim062613.pdf>

Alternatively if an assessor is able to calculate CSR's for non-cropland but does not have a land use layer completely reconciled they may use the estimated average cropland CSR's published on the Department website at: <http://www.iowa.gov/tax/iocgov/2008FSA/CroplandCSR.pdf> until full implementation has been completed. Assessors are required to utilize methods within their capability that most closely approximates the intent of the rule.

Administrative Rule 701 71.3(1)"a" recommends using authoritative information from the Farm Service Agency or other government agencies in support of determining cropland from non-cropland. For additional clarification the following guidance is provided:

1. Cropland:
 - a. Land that at some time has been in production and is capable of crop production
 - b. Land currently enrolled in an active conservation reserve program receiving payments for land that was once in crop production
 - c. Land that consists of manmade grass waterways or crossable waterways and is capable of crop production
 - d. Land that consists of manmade terraces, buffer strips, or similar manmade objects that are capable of crop production
 - e. Tillable pasture
 - f. vineyards
2. Non-cropland:
 - a. Forested land
 - b. Dedicated ponds and dam area (not occasional ponding water in a field area)
 - c. Land that is under permanent easements that precludes any type of crop production
 - d. Permanent pasture
 - e. Non-crossable waterways
 - f. Building sites including driveways or maintained access roads
 - g. Other land which cannot be cropped due to access limitations, or land cover which would limit the ability to be cropped

Assessment notices for valuation changes are to be published or mailed by April 1st of each assessment year. If you are not satisfied that the foregoing assessment is correct, you may protest against such assessment with the board of review on or after April 7th, to and including May 5th, of the year of the assessment, such protest to be confined to the grounds specified in section 441.37.