

## CAFOs and Your Property Taxes

If you live next to a CAFO or the manure application fields used to dispose of CAFO manure, you may be paying too much in property taxes.

If the assessor did not take into account that you are living next to the CAFO, the assessed value of your property may be too high and, consequently, the property taxes will be too high.

You can challenge your property tax assessment on the basis that the CAFO reduces the value of your home and, therefore, should reduce the assessed value of your property.

### CAFOs affect property values.

The odor emanating from a CAFO reduces the neighbors' enjoyment of their own property from barbecuing and being outside to having windows open to hanging laundry outdoors.



Photo courtesy NRCS ,Bob Nichols

The air pollution created by a CAFO affects the health of the neighbors causing respiratory problems including asthma, burning eyes, sore throats, runny noses, and nausea. Some of the neighbors of CAFOs must constantly operate purifiers in their homes to keep the air clean enough to breathe.

Neighbors of CAFOs complain of being forced to live as prisoners in their own homes. They report that relatives and friends do not want to visit their homes because of the manure odor.

The closer the neighbors live to the CAFO or the manure application fields, the more negative effects they experience.

Clearly these issues would reduce the value of the property. The number of people who choose to live next to a CAFO is very low.

All of these issues diminish the value of the property. In fact, a 2003 study by Joseph A. Herriges, Silvia Secchi, and Bruce Babcock concluded that a close neighbor may see a 10 percent decrease in property value if a home were upwind.<sup>1 2</sup>

---

<sup>1</sup> "Living with Hogs in Iowa: The Impact of Livestock Facilities on Rural Residential Property Values", Joseph A. Herriges, Silvia Secchi, and Bruce Babcock, Center for Agriculture and Rural Development, Iowa State University, Ames, Iowa, August, 2003, page 20. For further information, see "Concentrated Animal Feeding Operations and Proximate Property Values", John A. Kilpatrick, The Appraisal Journal, July, 2001.

<sup>2</sup> Paul Srubas, "Living near mega-farm reduces property value, DOR rules", *Green Bay Press Gazette*, November 27, 2017

## How to Challenge Property Taxes

1. You are allowed to challenge your property tax assessment in even numbered years.
2. If the assessed value of your property has changed, the auditor will send you notice of the change. If you are not sent your assessment, you can contact the county auditor for a copy. You should do this close to April 15.
3. The auditor can tell you the dates for filing a property tax protest. The forms are due in the early days of May.
4. Ask your auditor for a Petition to Local Board of Review (Form 56-064) or print the form found at <https://tax.iowa.gov>. This is a form that initiates your property tax protest.
5. Indicate on the form that there is an “error in the assessment” because the neighboring CAFO and manure application fields are decreasing the value of your property.
6. Request an oral hearing.
7. Submit the completed form to the county auditor.
8. You will receive notice of a hearing on your challenge.
9. Attend the hearing which will be held in May. Bring information about your property and why it is not assessed correctly. You can hire an assessor who can testify about the value of your property. If you have had the property for sale and not been able to sell it, indicate that at the hearing and the listing price. Be sure to mention if any neighboring properties have sold for less than their assessed value. If you are not able to be outside, not able hang laundry outdoors, not able to open your windows or need to keep an air purifier constantly running because of the stench, flies or air pollution, that should be mentioned at the hearing along with the fact that those situations will reduce the marketability of your property.
10. You will be given a written decision.
11. Once you have the decision, there is an appeal process to the Property Assessment Appeal Board or the District Court, which must be initiated within 20 days of the written decision.



Photo courtesy NRCS, Jeff Vanuga