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Iowa Code/IOWA LAW 2011 MERGED IOWA CODE AND SUPPLEMENT/2011 MERGED IOWA CODE AND SUPPLEMENT/TITLE X FINANCIAL RESOURCES/SUBTITLE 2 PROPERTY TAXES/CHAPTER 427C FOREST AND FRUIT-TREE RESERVATIONS

CHAPTER 427C
FOREST AND FRUIT-TREE RESERVATIONS

This chapter not enacted as a part of this title;
transferred from chapter 161 in Code 1993

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427C.1 Tax exemption.

Any person who establishes a forest or fruit-tree reservation as provided in [this chapter](#) shall be entitled to the tax exemption provided by law.

[C24, 27, 31, 35, 39, §2605; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §161.1]

C93, §427C.1

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427C.2 Reservations.

On any tract of land in the state of Iowa, the owner or owners may select a permanent forest reservation or reservations, each not less than two acres in continuous area, or a fruit-tree reservation or reservations, not less than one nor more than ten acres in total area, or both, and upon compliance with the provisions of [this chapter](#), such owner or owners shall be entitled to the benefits provided by law.

[S13, §1400-c; C24, 27, 31, 35, 39, §2606; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §161.2]
C93, §427C.2

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427C.3 Forest reservation.

A forest reservation shall contain not less than two hundred growing forest trees on each acre. If the area selected is a forest containing the required number of growing forest trees, it shall be accepted as a forest reservation under [this chapter](#) provided application is made or on file on or before February 1 of the exemption year. If any buildings are standing on an area selected as a forest reservation under [this section](#) or a fruit-tree reservation under [section 427C.7](#), one acre of that area shall be excluded from the tax exemption. However, the exclusion of that acre shall not affect the area's meeting the acreage requirement of [section 427C.2](#).

[S13, §1400-d; C24, 27, 31, 35, 39, §2607; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §161.3]
84 Acts, ch 1222, §1
C93, §427C.3
2001 Acts, ch [150, §16, 26](#)

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427C.4 Removal of trees.

Not more than one-fifth of the total number of trees in any forest reservation may be removed in any one year, excepting in cases where the trees die naturally.

[S13, §1400-e; C24, 27, 31, 35, 39, §2608; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §161.4]
C93, §427C.4

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427C.5 Forest trees.

The ash, black cherry, black walnut, butternut, catalpa, coffee tree, the elms, hackberry, the hickories, honey locust, Norway and Carolina poplars, mulberry, the oaks, sugar maple, cottonwood, soft maple, osage orange, basswood, black locust, European larch and other coniferous trees, and all other forest trees introduced into the state for experimental purposes, shall be considered forest trees within the meaning of [this chapter](#). In forest reservations which are artificial groves, the willows, box elder, and other poplars shall be included among forest trees for the purposes of [this chapter](#) when they are used as protecting borders not exceeding two rows in width around a forest reservation, or when they are used as nurse trees for forest trees in such forest reservation, the number of such nurse trees not to exceed one hundred on each acre; provided that only box elder shall be used as nurse trees.

[S13, §1400-f; C24, 27, 31, 35, 39, §2609; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §161.5]
C93, §427C.5

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427C.6 Groves.

The trees of a forest reservation shall be in groves not less than four rods wide except when the trees are growing or are planted in or along a gully or ditch to control erosion in which case any width will qualify provided the area meets the size requirement of two acres.

[S13, §1400-g; C24, 27, 31, 35, 39, §2610; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §161.6]
C93, §427C.6

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427C.7 Fruit-tree reservation — duration of exemption.

A fruit-tree reservation shall contain on each acre, at least forty apple trees, or seventy other fruit trees, growing under proper care and annually pruned and sprayed. A reservation may be claimed as a fruit-tree reservation, under [this chapter](#), for a period of eight years after planting provided application is made or on file on or before February 1 of the exemption year.

[S13, §1400-h; C24, 27, 31, 35, 39, §2611; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §161.7]
84 Acts, ch 1222, §2
C93, §427C.7
2001 Acts, ch [150](#), [§17](#), [26](#)

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427C.8 Fruit trees.

The cultivated varieties of apples, crabs, plums, cherries, peaches, and pears shall be considered fruit trees within the meaning of [this chapter](#).

[S13, §1400-i; C24, 27, 31, 35, 39, §2612; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §161.8]
C93, §427C.8

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427C.9 Replacing trees.

When any tree or trees on a fruit-tree or forest reservation shall be removed or die, the owner or owners of such reservation shall, within one year, plant and care for other fruit or forest trees, in order that the number of such trees may not fall below that required by [this chapter](#).

[S13, §1400-j; C24, 27, 31, 35, 39, §2613; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §161.9]
C93, §427C.9

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427C.10 Restraint of livestock and limitation on use.

Cattle, horses, mules, sheep, goats, ostriches, rheas, emus, and swine shall not be permitted upon a fruit-tree or forest reservation. Fruit-tree and forest reservations shall not be used for economic gain other than the gain from raising fruit or forest trees.

[S13, §1400-k; C24, 27, 31, 35, 39, §2614; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §161.10]
84 Acts, ch 1222, §3
C93, §427C.10
95 Acts, ch [43, §11](#)

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427C.11 Penalty.

If the owner or owners of a fruit-tree or forest reservation violate any provision of [this chapter](#) within the two years preceding the making of an assessment, the assessor shall not list any tract belonging to such owner or owners, as a reservation within the meaning of [this chapter](#), for the ensuing two years.

[S13, §1400-m; C24, 27, 31, 35, 39, §2615; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §161.11]
C93, §427C.11

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427C.12 Application — inspection — continuation of exemption — recapture of tax.

It shall be the duty of the assessor to secure the facts relative to fruit-tree and forest reservations by taking the sworn statement, or affirmation, of the owner or owners making application under [this chapter](#); and to make special report to the county auditor of all reservations made in the county under the provisions of [this chapter](#).

The board of supervisors shall designate the county conservation board or the assessor who shall inspect the area for which an application is filed for a fruit-tree or forest reservation tax exemption before the application is accepted. Use of aerial photographs may be substituted for on-site inspection when appropriate. The application can only be accepted if it meets the criteria established by the natural resource commission to be a fruit-tree or forest reservation. Once the application has been accepted, the area shall continue to receive the tax exemption during each year in which the area is maintained as a fruit-tree or forest reservation without the owner having to refile. If the property is sold or transferred, the seller shall notify the buyer that all, or part of, the property is in fruit-tree or forest reservation and subject to the recapture tax provisions of [this section](#). The tax exemption shall continue to be granted for the remainder of the eight-year period for fruit-tree reservation and for the following years for forest reservation or until the property no longer qualifies as a fruit-tree or forest reservation. The area may be inspected each year by the county conservation board or the assessor to determine if the area is

maintained as a fruit-tree or forest reservation. If the area is not maintained or is used for economic gain other than as a fruit-tree reservation during any year of the eight-year exemption period and any year of the following five years or as a forest reservation during any year for which the exemption is granted and any of the five years following those exemption years, the assessor shall assess the property for taxation at its fair market value as of January 1 of that year and in addition the area shall be subject to a recapture tax. However, the area shall not be subject to the recapture tax if the owner, including one possessing under a contract of sale, and the owner's direct antecedents or descendants have owned the area for more than ten years. The tax shall be computed by multiplying the consolidated levy for each of those years, if any, of the five preceding years for which the area received the exemption for fruit-tree or forest reservation times the assessed value of the area that would have been taxed but for the tax exemption. This tax shall be entered against the property on the tax list for the current year and shall constitute a lien against the property in the same manner as a lien for property taxes. The tax when collected shall be apportioned in the manner provided for the apportionment of the property taxes for the applicable tax year.

[S13, §1400-n; C24, 27, 31, 35, 39, §2616; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §161.12]

84 Acts, ch 1222, §4; 85 Acts, ch 75, §1

C93, §427C.12

95 Acts, ch [156, §1](#)

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427C.13 Report to department of natural resources.

The county assessor shall keep a record of all forest and fruit-tree reservations in the county and submit a report of the reservations to the department of natural resources not later than June 15 of each year.

[S13, §1400-o; C24, 27, 31, 35, 39, §2617; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, S81, §161.13; 81 Acts, ch 117, §1208]

C93, §427C.13

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