

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

2001 amendment is effective January 1, 2002, and applies to claims filed on or after that date; 2001 Acts, ch 150, §26