

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