

**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