

**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

Referred to in [§441.22](#)