

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

Referred to in [§441.22](#)