

571—73.1(427C,456A) Criteria for establishing and maintaining forest and fruit-tree reservations.

73.1(1) *Designation.* The selection of a forest or fruit-tree reservation is the prerogative of the taxpayer and shall not be denied unless the criteria set forth in Iowa Code chapter 427C and these rules have not been satisfied.

73.1(2) *Area designated.* The area designated as a forest or fruit-tree reservation may be less than one legally described tract of land if the minimum acreage requirement of Iowa Code section 427C.2 is satisfied.

73.1(3) *Size of reservation.* As used in Iowa Code section 427C.2, the term “continuous area” means an area of land which is not separated by public roads or streets. A “continuous area” may include land contained in more than one legal description.

73.1(4) *Fencing.* It is not mandatory that a forest or fruit-tree reservation be fenced. However, it is the taxpayer’s responsibility to ensure that livestock are not permitted on the reservation (1938 O.A.G. 198).

73.1(5) *Number of trees.* To qualify initially as a forest reservation, a tract of land must contain at least 200 growing trees on each acre. However, if trees are removed pursuant to Iowa Code section 427C.4, a taxpayer has up to one year to replace the trees.

73.1(6) *Economic gain.* As used in Iowa Code section 427C.10, the term “gain from raising fruit or forest trees” means gain from the harvest from trees including, but not limited to, fruit, nuts, Christmas trees and greens, posts, poles, logs, fuelwood, pulpwood, and tree sap.