

571—73.2(427C,456A) County assessor’s annual report on forest and fruit-tree reservations to the department of natural resources.

73.2(1) Report content. The report shall be submitted in a sortable Microsoft Excel file and shall contain the county, parcel ID, class of parcel (agricultural, commercial, residential, etc.), name of owner, mailing address of owner, number of acres for each parcel, and exempted dollar value of each parcel for each forest and fruit-tree reservation. In addition, the report shall include the total number of acres, total number of parcels, and total exempted value.

73.2(2) Report due date. The report shall be submitted annually to the department of natural resources no later than June 15 of the assessment year.

[ARC 9236C, IAB 5/14/25, effective 6/18/25]