

**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 contain the name and address of each owner and the number of acres for each forest and fruit-tree reservation.

**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.

This rule is intended to implement Iowa Code chapters 427C and 441.