

WAYS & MEANS CALENDAR

See " " 6/11, Pass 6/12

JUN 9 1975

HOUSE FILE 907

By COMMITTEE ON WAYS AND MEANS

Passed House, Date 6-10-75(2305) Passed Senate, Date 6-13-75(2047)

Vote: Ayes 88 Nays 0 Vote: Ayes 45 Nays 0

Approved 7-8

### A BILL FOR

1 An Act relating to a fruit-tree and forest reservation which  
2 may qualify for a tax exemption.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section one hundred sixty-one point three  
2 (161.3), Code 1975, is amended to read as follows:

3 161.3 FOREST RESERVATION. A forest reservation shall  
4 contain not less than two hundred growing forest trees on  
5 each acre. If the area selected is a forest containing the  
6 required number of growing forest trees, it shall be accepted  
7 as a forest reservation under the provisions of this chap-  
8 ter. If the area selected is a forest containing less than  
9 two hundred forest trees to the acre, or if it is a grove  
10 or an area to be planted to trees, the owner or owners thereof  
11 shall have planted, cultivated, and otherwise properly cared  
12 for the number of forest trees necessary to bring the total  
13 number of growing trees to not less than two hundred on each  
14 acre, during a period of not more than two years, after it  
15 has been accepted as a forest reservation within the meaning  
16 of this chapter. No Any ground upon which any ~~farm~~ buildings  
17 stand or are erected or other improvements are made, excluding  
18 fences, shall not be recognized as part of any such forest  
19 reservation under this section or a fruit-tree reservation  
20 under section one hundred sixty-one point seven (161.7) of  
21 the Code.

22 EXPLANATION

23 This bill limits the tax exemption for forest and fruit-  
24 tree reservations to that area on which trees are growing  
25 and provides that the exemption shall not extend to an area  
26 where a building is erected or other improvements are made.  
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