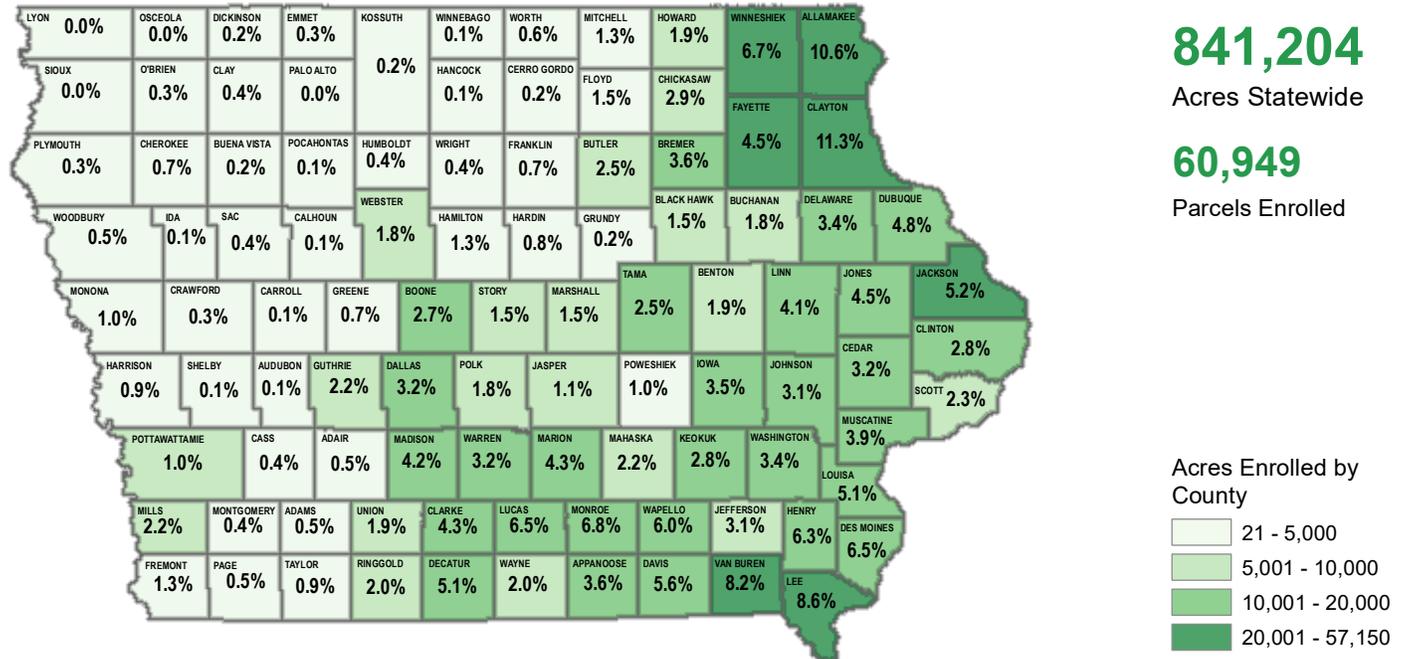


Forest and Fruit-Tree Reservation Program Acres by County – 2024

This program was first established in 1906 in the Encourage the Planting of Forest and Fruit Trees Act. Under current law, forest reservations are fully exempt from property tax and fruit-tree reservations are exempt for eight years after planting. Forest Reservations must contain two or more acres of continuous land containing not less than 200 growing forest trees on each acre. Fruit-tree Reservations must contain least 40 apple trees, or 70 other fruit trees, contained on an acre of land that is properly cared for and annually pruned and sprayed.

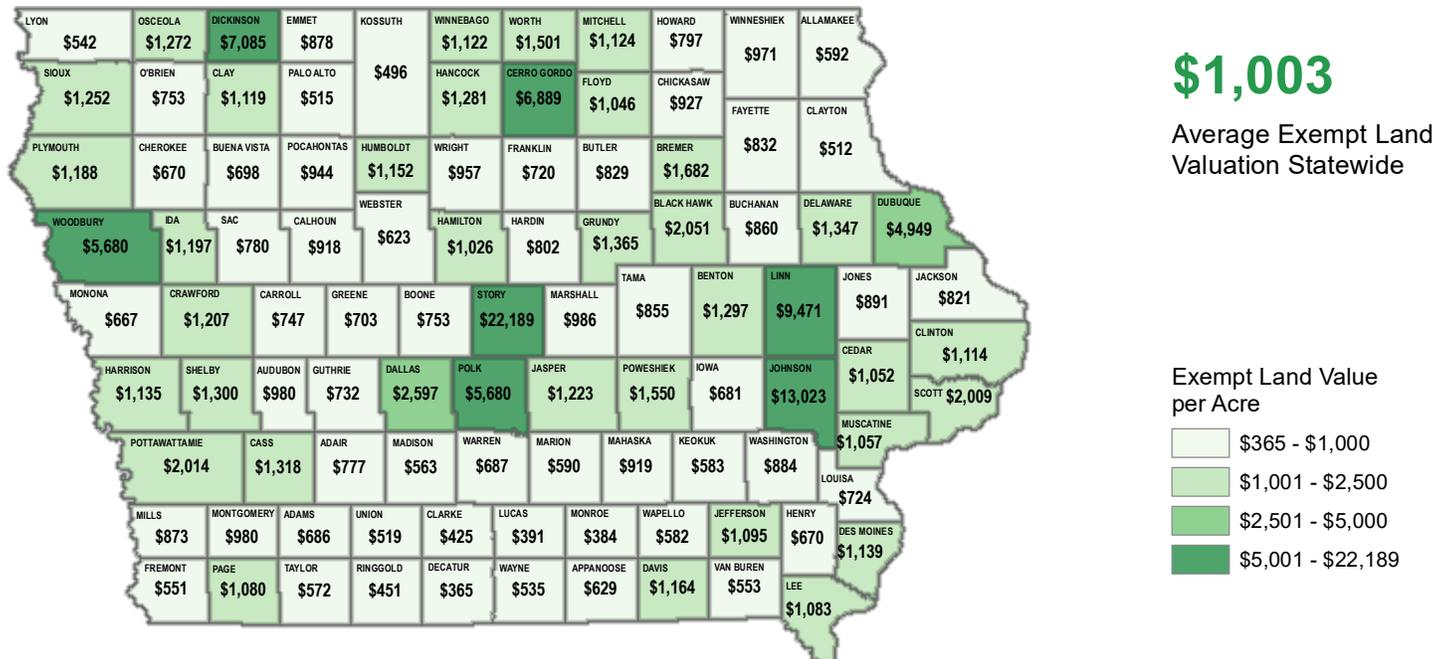
For additional information, a Fiscal Topic covering Forest and Fruit-Tree Reservations can be found [here](#).

Acres Enrolled by County



Note: Figures represent the percentage of total county acreage enrolled.

Average Assessed Valuation Exempt from Taxation per Acre



Sources: Department of Natural Resources, LSA calculations
LSA Staff Contact: Michael Peters (515.281.6934) michael.peters@legis.iowa.gov