

CHAPTER 124
MARKETING BOARD

H. F. 793

AN ACT relating to the marketing board of the department of agriculture.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section one hundred fifty-nine point twenty-five
2 (159.25), unnumbered paragraph three (3), Code 1975, is amended to
3 read as follows:

4 Appointive members of the board shall receive *forty dollars per*
5 *diem*, actual necessary expenses and mileage expenses incurred while
6 engaged in the business of the agriculture marketing board.

Approved June 6, 1975

CHAPTER 125
FRUIT TREE AND FOREST RESERVATIONS

H. F. 907

AN ACT relating to a fruit-tree and forest reservation which may qualify for a tax exemption.

Be It Enacted by the General Assembly of the State of Iowa:

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

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

Approved July 8, 1975

This Act was passed by the G.A. prior to July 1, 1975; see §3.7 of the Code