

**441.22 Forest and fruit-tree reservations.**

Forest and fruit-tree reservations fulfilling the conditions of [sections 427C.1 to 427C.13](#) shall be exempt from taxation. In all other cases where trees are planted upon any tract of land, without regard to area, for forest, fruit, shade, or ornamental purposes, or for windbreaks, the assessor shall not increase the valuation of the property because of such improvements.

[S13, §1400-1; C24, 27, 31, 35, 39, §7110; C46, §441.5; C50, 54, 58, §441.14; C62, 66, 71, 73, 75, 77, 79, 81, §441.22; [82 Acts, ch 1247, §3](#)]

[84 Acts, ch 1222, §8](#)

Referred to in [§427A.1](#)