§161.71

427C.7 Fruit-tree reservation — duration of exemption.

A fruit-tree reservation shall contain on each acre, at least forty apple trees, or seventy other fruit trees, growing under proper care and annually pruned and sprayed. A reservation may be claimed as a fruit-tree reservation, under this chapter, for a period of eight years after planting provided application is made or on file on or before February 1 of the exemption year. [S13, §1400-h; C24, 27, 31, 35, 39, §2611; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81,

84 Acts, ch 1222, \$2 C93, \$427C.7 2001 Acts, ch 150, \$17, 26 Referred to in \$427C.3