

**427C.13 Report to department of natural resources.**

The county assessor shall keep a record of all forest and fruit-tree reservations in the county and submit a report of the reservations to the department of natural resources not later than June 15 of each year.

[S13, §1400-o; C24, 27, 31, 35, 39, §2617; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, S81, §161.13; [81 Acts, ch 117, §1208](#)]

C93, §427C.13