

**427C.3 Forest reservation.**

A forest reservation shall contain not less than two hundred growing forest trees on each acre. If the area selected is a forest containing the required number of growing forest trees, it shall be accepted as a forest reservation under [this chapter](#) provided application is made or on file on or before February 1 of the exemption year. If any buildings are standing on an area selected as a forest reservation under [this section](#) or a fruit-tree reservation under [section 427C.7](#), one acre of that area shall be excluded from the tax exemption. However, the exclusion of that acre shall not affect the area's meeting the acreage requirement of [section 427C.2](#).

[S13, §1400-d; C24, 27, 31, 35, 39, §2607; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §161.3]

[84 Acts, ch 1222, §1](#)

[C93, §427C.3](#)

[2001 Acts, ch 150, §16, 26](#)