



# Application for Forest or Fruit Tree Reservation Property Tax Exemption

Iowa Code Chapter 427C

This application must be filed or mailed to your city or county assessor by February 1 of the exemption year. It must be postmarked no later than February 1. Assessors' addresses can be found at the **Iowa State Association of Assessors Web site**.

<b>Applicant Contact Information</b>	
<small>PLEASE PRINT</small>	
Name: _____	
Phone Number: _____	eMail: _____

Owner of Reservation: \_\_\_\_\_

Address of Owner: \_\_\_\_\_

Address of Reserve (include legal description): \_\_\_\_\_

Parcel Number \_\_\_\_\_ Cell phone / Day time phone number: \_\_\_\_\_

**Forest Reserve**

A forest must not occupy less than two acres with 200 trees on each acre.

\_\_\_\_\_ Number of acres that the reserve occupies (Attach an aerial photograph, if available.)

Are any buildings on the area selected as reserve?  Yes  No

**Fruit Tree Reserve**

Fruit trees must occupy at least one acre and not more than 10 acres with at least 40 apple or 70 other fruit trees per acre.

\_\_\_\_\_ Number of acres that the reserve occupies (Attach an aerial photograph, if available.)

\_\_\_\_\_ Year in which fruit trees were planted.

Are any buildings on the area selected as reserve?  Yes  No

### Requirements

Application must be filed by February 1 of the exemption year. No further filing is required as long as the property is maintained as a reservation. Livestock is not permitted upon the reserve, and the reserve cannot be used for economic gain other than the gain from raising fruit or forest trees. Property which has been exempt as a Forest or Fruit Tree Reservation may be subject to a recapture tax if the property ceases to qualify within five years after the last year that the exemption was granted. The application can only be accepted if it meets the criteria established by the Natural Resource Commission.

I declare that to the best of my knowledge and belief the information provided on this claim is true, correct and complete and meets the criteria established by the Iowa Code chapter 427C.

\_\_\_\_\_  
Signature of Owner

\_\_\_\_\_  
Date

The property has been inspected and it has been determined that it meets the criteria set forth in Iowa Code chapter 427C and is eligible to receive this exemption.	
_____	_____
County Conservation Board or Assessor	Date