

This application must be filed or postmarked to your city or county assessor on or before February 1 of the exemption year. Once the application has been accepted, the exemption is applicable to the current and subsequent assessment years and no further application shall be required so long as the property remains eligible for the exemption. Contact information for all assessors can be found at the Iowa State Association of Assessors website: iowa-assessors.org.

Print property information

Parcel number: _____

Owner: _____

Property location address: _____

City: _____ State: _____ ZIP: _____

Property owner mailing address: _____

City: _____ State: _____ ZIP: _____

County: _____ Number of acres: _____

Phone: _____ Email: _____

Attach legal description.

Select Forest Reservation or Fruit-Tree Reservation and provide related information.Forest Reservation Fruit-Tree Reservation Year fruit trees were planted: _____Are there any buildings located on the reservation? Yes No

Attach an aerial photograph if available.

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this application, and, to the best of my knowledge and belief, it is true, correct, complete, and meets the criteria established by the Iowa Code chapter 427C.

Name: _____

Applicant mailing address: _____

City: _____ State: _____ ZIP: _____

Phone: _____ Email: _____

Relationship to owner: _____

Applicant signature: _____ Date: _____

OFFICE USE ONLY

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: _____

Forest or Fruit Tree Reservation Property Tax Exemption Instructions

Forest trees definition: See Iowa Code section 427C.5.

Fruit trees definition: See Iowa Code section 427C.8.

Total acreage requirements:

- Forest reservation – At least 2 acres, with at least 200 growing forest trees on each acre.
- Fruit-tree reservation – Between 1 and 10 acres, with at least forty apple trees or seventy other fruit trees per acre, growing under proper care and annually pruned and sprayed.

Buildings - limitation. If any buildings are standing on an area selected as a forest reservation or a fruit-tree reservation, 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 Iowa Code section 427C.2.

Removal of trees. Not more than one-fifth of the total number of trees in any forest reservation may be removed in any one year, except in cases where the trees die naturally. When any tree or trees on a fruit-tree or forest reservation are removed or die, the owner or owners of such reservation shall, within one year, plant and care for other fruit or forest trees, in order that the number of such trees may not fall below that required by Iowa Code section 427C.4.

Duration of exemption:

- Forest reservation – No limit
- Fruit-Tree reservation – 8 years

Livestock. Livestock is not permitted upon a forest or fruit-tree reservation, and the reservation cannot be used for economic gain other than the gain from raising fruit or forest trees. Iowa Code § 427C.10.

Sale or transfer. If the property is sold or transferred, the seller shall notify the buyer that all, or part of, the property is in fruit-tree or forest reservation and subject to the recapture tax provisions in Iowa Code section 427C.12.

The tax exemption shall continue to be granted for the remainder of the eight-year period for fruit-tree reservation and for the following years for forest reservation or until the property no longer qualifies as a fruit-tree or forest reservation.

Inspection. The board of supervisors shall designate the county conservation board or the

assessor to inspect the area for which an application is filed for a fruit-tree or forest reservation tax exemption before the application is accepted. Use of aerial photographs may be substituted for on-site inspection when appropriate. The assessment or exemption of the property is to be based upon criteria established by the state conservation commission and findings obtained by the inspection of the property or the examination of aerial photographs of the property.

County conservation board. The area may be inspected each year by the county conservation board or the assessor to determine if the area is maintained as a fruit-tree or forest reservation. Iowa Code § 427C.12.

If the property is to be inspected by the county conservation board, the board shall make every effort to submit its recommendation to the assessor in sufficient time for the assessor to notify the claimant by April 1. The assessor shall notify the claimant by April 1 of the disposition of the application for exemption. If because of the date on which an application is filed a determination of eligibility for the exemption cannot be made in sufficient time for notification to be made by April 1, the assessor shall assess the property and notify the property owner of the inability to act on the application. The notification shall contain the actual value and classification of the property and a statement of the claimant's right of appeal to the local board of review. Iowa Admin. Code r. 701—110.9(3).

Appeals. If a property for which a claim for exemption as a forest or fruit-tree reservation is assessed for taxation, the property owner may appeal the assessment to the board of review under Iowa Code section 441.37.

Dept. of Natural Resources criteria. The application can only be accepted if it meets the criteria established by the natural resource commission to be a fruit-tree or forest reservation. Once the application has been accepted, the area shall continue to receive the tax exemption during each year in which the area is maintained as a fruit-tree or forest reservation without the owner having to refile. Iowa Code § 427C.12.