

# FOREST RESERVE

Code of Iowa – Chapter 427C

## REQUIREMENTS

<b>Size</b>	Entire parcel must be at least 2 acres
<b>Trees</b>	Minimum of 200 growing trees per acre
<b>Buildings</b>	Not allowed in Forest Reserve area. 1 acre will be removed for a building site if there are any buildings/dwellings on the parcel.
<b>Livestock</b>	Livestock are NOT permitted on Forest Reserve land
<b>Economic Gain</b>	Allowed to receive income <i>only from forest products</i> – cut logs or Christmas trees, as long as you maintain 200 trees per acre
<b>Classification</b>	Any class of property is eligible for Forest Reserve
<b>Time Commitment</b>	The land must meet all of the above requirements Forest Reserve for a <u>minimum of 10 years</u> , or recapture may occur for the taxes that would have been payable while the land was exempt.

## HOW TO FILE

<b>When</b>	Applications are due February 1 <sup>st</sup> of the Assessment Year applicable
<b>Where</b>	County Assessor's Office (319-356-6078) Johnson County Administration Building 913 S Dubuque St, Iowa City IA 52240
<b>Forms</b>	Application forms and aerial photos are available at our office or online at <a href="http://www.johnsoncountyiowa.gov">www.johnsoncountyiowa.gov</a> . An aerial is not required for most applications, but if there are areas of trees you wish to <i>exclude</i> from Forest Reserve, we ask that you mark those areas on a map.

*You will be notified by April 15 of the year of your application whether or not your land is approved for the exemption.*

## **IMPORTANT**

Exemptions signed for the **current** year will apply to the property tax bill you receive the **following** year.

*Example: An application filed by February 1, 2024, will apply to taxes payable September 2025/March 2026.*

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](http://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.