



Iowa's Forest Reserve Laws

Forests and woodlands provide many benefits to Iowans and their visitors. Iowans earn millions of dollars each year from the harvest of timber and the manufacturing of wood and wood fiber products. On steep slopes and ridgetops, forests prevent erosion of soils and subsequent pollution of lakes and streams. In addition, forests provide habitat for a wide variety of game and non-game wildlife; they provide a pleasant environment for many recreation activities such as hiking, camping, picnicking, and hunting; and they add a great deal of beauty and diversity to the Iowa landscape.

To encourage proper stewardship of these woodlands, the Iowa Forest Reserve Law provides that forest land that meets certain criteria may be exempt from property taxes.

For land to qualify as a forest

reservation it must satisfy several criteria:

Size of Forest

The forested area must be at least 2 continuous acres in size and generally not less than 66 feet wide. But, where trees are growing along a ditch or gully to control erosion, any width will qualify providing the total forested area is at least 2 acres. If any buildings are standing on an area selected for a forest reservation, at least 1 acre will be excluded from tax exemption.

Number and Type of Forest Trees

Each acre of forest reservation shall contain not less than 200 growing trees.

For the purposes of establishing

a forest reservation the following should be considered forest trees: ash, black cherry, black walnut, butternut, catalpa, coffee tree, elm hackberry, hickory, honeylocust, Norway and Carolina poplar, mulberry, oak, sugar maple, cottonwood, soft maple, osage orange, basswood, black locust, European larch, other coniferous trees, and all other forest trees introduced into the state for experimental purposes.

Owners of groves surrounded by a protective border of willows, boxelders, or poplars of not more than two rows wide may count these trees for the purpose of meeting the minimum 200 forest trees on each acre.

Livestock

No cattle, mules, horses, sheep, goats, or hogs are permitted on

Revised by Paul H. Wray, extension forester, from chapters 161 and 441 of the *Code of Iowa*.

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Pm-605 | Revised | October 1998

forest reservations. It is the taxpayer's responsibility to ensure that livestock are not permitted on the reservation.

Timber Harvesting and Removal

Not more than one-fifth of the total number of trees in the forest reservation may be removed in any single year, unless the trees die of natural causes. When the number of trees in the forest reservation falls below 200 trees on each acre as the result of such harvesting or natural mortality, the owner shall within one year restore the number of trees to not less than 200 trees on each acre by whatever means necessary.

Administration of Laws

Application for forest reservation must be filed with the county assessor's office prior to April 15 of the year for which the person is claiming exemption. Once the application has been accepted, the area shall continue to receive tax exemption during each year in which the area is maintained as a forest reservation without the owner having to refile. This tax exempt status is transferred with the property if the property is transferred or sold as long as it qualifies as a forest reservation.

The area may be inspected each year by the county conservation board or the assessor in a

county without a conservation board to determine if the area is maintained as a forest reservation.

If the area is not maintained or it is used for economic gain other than a forest reservation for any of the exemption years and any of the five years following the exemption years, the assessor shall assess the property for taxation at its fair market value as of January 1 of that year. In addition, the area shall be subject to a recapture tax for those years up to five years for which the area received tax exempt status. The area shall not be subject to the recapture tax if the owner and the owner's direct antecedents or descendants have owned the area for more than ten years.

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Issued in furtherance of Cooperative Extension work, Acts of May 8 and June 30, 1914, in cooperation with the U.S. Department of Agriculture. Stanley R. Johnson, director, Cooperative Extension Service, Iowa State University of Science and Technology, Ames, Iowa.

File: Forestry 2

