Iowa Application for Forest or Fruit Tree Reservation

Owner of Reservation ______________________________________________________________
Address of Owner _________________________________________________________________
_______________________________________________________________________________
Address of Reserve (include legal description) _________________________________________
_______________________________________________________________________________

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

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.

(Check One)

□ Forest Reserve
□ Fruit Tree Reserve

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

(Check One)

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

(One acre (minimum) will be deducted from reserve if buildings are present)

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.

** Land receiving economic gain from other programs (i.e. CRP) is not eligible for Forest Reserve

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.

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