



# IOWA'S FOREST RESERVE LAWS

Cooperative Extension Service  
**ES Iowa State University**  
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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 Reservation Laws provide that forest land which meets certain criteria may be assessed for tax purposes at \$14.82 per acre.

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 not less than 66 feet wide (except where trees are growing along a ditch or gully to control erosion. In such cases, any width will qualify providing the total forested area is at least 2 acres). No ground on which farm buildings stand will be included in the forest reservation.

### **Number of Trees Per Acre**

Each acre of forest reservation shall contain not less than 200 growing forest trees. Areas containing less than 200 trees on each acre can be placed in forest reserve if the owner agrees to carry out certain practices such as tree planting which will assure a minimum of 200 forest trees on each acre within 2 years after the area is designated a forest reservation.

## **Forest Tree Species**

For the purpose of establishing a forest reservation the following shall 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 and other coniferous trees, and all other forest trees introduced into the state for experimental purposes.

Owners of artificial groves surrounded by a protective border of willows, boxelders, or poplars not more than 2 rows wide may count these trees for the purpose of meeting the minimum 200 forest trees on each acre.

Owners of artificial groves in which boxelder has been used as nurse trees may count these trees for the purpose of meeting the minimum 200 forest trees on each acre providing the number of nurse trees does not exceed 100 trees on each acre.

## **Livestock**

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

## **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**

Forest reservations are administered by the county assessor. All inquiries and applications for forest reservations should be made to the county assessor's office in the county in which your forest property is located.

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